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મારા આ ગામમારી મુખ્ય છે. મારા પ્રાપ્ત કરવા કે આ ગામમાં આવ્યું છે. આ ગામમાં પ્રાપ્ત કરવા કે વધું આ ગામમાં મુખ્ય સ્થાય સ્થિતિ આપવા કે પ્રા પશ્ચિત્ત મારા મારી આ ગામમાં આવ્યું છે. આ ગામમાં આવ્યું છે. આ ગામમાં આવ્યું આ ગામમાં મુખ્ય સ્થાય સ્થાય સ્થાય સ્થ પ્રાપ્ત મારા મારી પ્રાપ્ત કરવા છે. આ ગામમાં આવ્યું છે. આ ગામમાં આવ્યું આવ્યું આ ગામમાં મુખ્ય સ્થાય સ્થાય સ્થાય સ પ્રાપ્ત મારા મારી પ્રાપ્ત કરવા છે.

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Mys. Action Polymera (or LLLE, No. 327, CHX, 1, subfrom, lunger) (intraination reports the information) Hed (resent two https://www.llle.com/ V2/149/2VR/2017 and (r) V2/160/0V2/2017 against Orders In Original Polynol AC21ND/19/2017 dated 15 03:2017 and (r) AC/IND/20170 7 dated 15:03:2017 resolutively (receivable referred to as "The Interpret Protoc") and to V3 Re Area and Commission of Cort & Exception against (reconstruction of the Lower editional is not interpret.

2 DwarBhow (austricum Demand Exiterial No. (1) 9/0-00/0/2014-15 (aued) us 01/2015 for %ht period from Aprily 2013 for Mincha 2004 for her here yild Psi ./9.378/ and (d) WS 17/0/2015 To taken 14.12 2015 for her here d here April 2014 for March, 2013 for necessary of Ps. 4(50,400), and approximation of Psi 1.17/462/- already rail for the appellant were issued.

2.1 This load final of the case are that the appears not so morthetare). sun Unig Proma Karn Landral Prints and StateX or Pipes and share a Lies said goods. without payment of central converdity, mosting the web youth as gade of opplantes wat tils inforder systems used in agreeburier forwards to the 412 of the Natification Mar 12/2012-CE pairs 17/03/2012 The appellant body out manufactured Right KVC Piece and element without payment of certial control only as him of onpursiasion sectors, in testing of factors, PNZ of the NoRii (2001) too 12/2021CF dated 170502052 os well as on our real of certral excise duly In generalization attention lang exception approximation setue of Rs. 150 JaN S. 0. (graps at statistication sign 8/2013) (is parted 0100/2001) and usated served succeion inputs used in manufacturing of kight two Pipes theory float and they signical avail served creation inputs used in the measurement of chair paper (since the fi Ryd PVC Pipes; Shue the appellant had available power prior or company. hpots used in manufacture of Right WC (spectro bimable as well as sciencized, the condition was acquired to maintain separate product on long three layer available measure of the only defined an inpute, which were used in the records of a or detiable goods, inwarany, openfiling definite a zintzig separate account an un-Proe S/3; Micenval Credit Bures, 2001 (Lexure) to referrer to as 2003, 2004). and when on paid an ound as determined one en sinks ((CA) of CCR, 2004, 0 of personnent allowed that the appellant was provided to puy an an one of 650 of the value of onput galaxies as per Rule 0, Q(t) of 0.18, 2004, as they network couples, with provisiting of Rule C(2) of CCF, 2003 by LO, Maid 2013; we sprate and only nor followed proceeding overtrained under Rule 3135) of 1025, Fige No. 1771

2004. The appear is was also four fusing more than one set of involves and most separate deries of involces searing pre-lix 101 for clearance of a chipted for a monother, this finight of System without such its lot 2 of distaining permeters to use a one from one set of mediae back from the jurisdictional A sub of Contractioner in Tenes of Sub-Africa) of Contral Excess Rules, 2004 (teronoffer merries to as the Rules"). The apatilant had manufactured Rind-1991 Open, Holtson Open, Poin Faleral Place and Sprinke, Pipes but ref. the lighted production and cleasance of Plain Lateral Ripes and Solutiver Pipes in SR-Unitarity and galaxy select (see A.c.), 2010 to Murchy 2014. Report Acting of that the separate up not dedeno increated any state numbering state numbering systems. 103-5 second using the period from And, KDR to Match, 2005 and thereas. contraves data providence of the fill of the fulles. It also alloced that appellar t and not constrain that production, and clearance of Rigid RVC Riper used for monutabute of stip infoadent systems to ER-Directions for fourness year. Acts 34 and first half of the wial year 2014-10 and thereby concrete on programme or Ruid 12 of the Rules.

2.2 The lower adjudicating authority vide copyright order, confirmed denand in Ps. 1,79,2767-7 m Ka. 4,647,067- respectively innormalia 11 of COP, 2004 read with Section 117 (10) of the Control Evelop Art, 1931 (hereinate interared to all to Ap biology 2 horizont inner Prite 14 (10003, 2004) cash shallon 1. 26 of the 641 and oppropriated Rs. (17, 1627) is early pill by the sugeliant change the period from for (10014) of Planch. 2015. In cased, renality of the 1.26,3667 and Rs. 2,34707 (10027) and Planch. 2015. In cased, renality of the 1.26,3667 and Rs. 2,34707 (10027) of Rs. 10,0007- (Rs. 5,0007- under both the one group of the without benefits of Rs. 10,0007- (Rs. 5,0007- under both the one group of the 27 of Pales in controls of Rs. 2,0007- under both the of R Rue 17 of Pales in controls of Kale 17(1) of 8 distrontion the data of the control oppropriate Rs. 2,0007- under both the of Rue 17 of Pales in controls of Kale 17(1) of 8 distrontion mentioping of relation and classifier and for pale both the analytic relation point of relation and classifier and the both the inclusion of Rule 11(1) of X or 31 of 00007 (Ps 2,0007- under both the inclusion of Rule 17(1) of 8 distrontion mentioping of relation and classifier and for the both the inclusion of Rule 17(1) of 8 distrontion mentioping of relation and classifier and for the both the inclusion of Rule 17(1) of 8 distrontion mentioping of relation and classifier and classifier and relation of Rule 17(1) of 8 distrontion mentioping of relation of Rule 2,0007- under both the inclusion of Rule 17(1) of 8 distrontion for all of the contraversition of Rule 17(1) of 8 distrontion

3 Citra coquesta ov the brior unear order, the aggretant fixed the present op costs, without and endowing grounds: -

(i) The appelant suppled large number of carls of only imgation system when any barget from spectra it is and directly supplies by respective simplicits to the bayer's place without even billinging them to factory of the appellant and supplied only logid. We appear by the appellant. The spectra II ad issued involves

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test form these bought autotane along with Pgin FVC Japas, automas of Pap infoaden system. The appearance of never menutatures from organom sy fouand hence diemand of actount as per Rule 6(3) of the Rules on volue of dopin gadon system is not maintainable.

(ii) The over adjustenting authority has laked rates of drip inlighten system for the purpose of apprying table site) or meritales used a ten exercising that the appellant more exercise condition inputs used in menufacture or significating to the provident of duty in open meritation dependence of exercise to the rate of exercise to the tensor states to the site of CC (12004 would apply to the value of exercise 15 motion of approach of the line in addeds which even otherwise 15 motion of a contrast of the site of the motion even otherwise 15 motion in a infatureatily for a collect.

(ii) If there is no interpretation of formal solutions of manufacture and a wave cell of these from factory as well as details of the ight out interactions into a provel to tooks or account and hence they are not liable to the Plattary series y under the provisions of RUC 19 of CCR, 2004 read with Section . LAC of the Arts

4. Personal meaning in the matter was sate-reading 500 V(π s Relative Consistent, which note and the ground: of spoeals and such ited that they are not more from the form tage on System bet manufactures of Pipes only. Only the Orio trigation System each or manufactures of systems are in Facture but in field for order they now take conversions, that they are in Facture but in field for order they now take conversions, that they are due to get in field for order they now take conversions, that they are due to get 03: on value of 0 to trigation system encrose 9% is mightly on galaxies that the appear should be allowed in view of atmospheric trian the more jung more on the state the Kelli foldest lies (table) the conversions of the more jung more (π , table), and Pocker Engineeric Conderation table, reported as 2007 (200) ELT 448 (and Minube).

<u>Fladings</u>: -

 () have controlly good through the facts of the scene management of the appear memory and product management in appellar trivit of ng those managements.

C. The issues to be depicted in the new analytical are.

- (i) whether the population is independent an another of two out to DYs.
 (i) value of Rigid RV* imposition value of "0 in Prigotion (WSPER) to der Rige 5(2) or DOR, 2006;
- (ii) whether order to incompatible result (Er Futh 1 of the QT).

Faue No.5 019

2024 and index denied penalty under Public's of the COB, 2005 m. Control of a 62

T fact that the appellant availed cenvar, credition common inputs used to 2. consident reaction and the data of system for scalar resurgest and begins exempted with solution 2. Find NetCod on Ref. 12/31260 . Sates 17.03 20 K and Right Poll. Stars (White) for other Plan and under Juliposes on payment of CE duty. The department initiated proceedings for secondly of an our tion value of only inightion system under Fulls 8(D) of CER, 2004 even though the appearanches manufectured and cleared PvC Fices. without payment of CE duty and not unip in galium system, which was being installed in the lieled after providining of various services and the appellant has part arreits tax on the installation margar of this regular system. The repaigned order mean fuket to preside as design, in the base the appendit on the nduce to pay amount under this (c.3) meeting appeared as manufaction of Drip. - Spation System, which is not monotably to by the oppeliant but installed by sativitér divertais object parts internoper interket and service leadles been table w the appearance at cases to installation charges of drip in quation systems as signified in them.

7.1 It is that the terr Proc M() of the OCK, 1907, conset order shot hat be played on such quantity of itp m and input reprises, which are used togaids. exampled function quark, exactly the activistances manifold in Syc. (Q_{i}) when socials about the about needs to pay an accounts for imparts method for use. in enoughe use of definition has products and to take even at anoth only on their culotity of signes, which are increded to use in manufacture of dubatie that produces. As providely, (\cdot) at the CLR, FORH, the manufacture mass the option not to follow the acove macebure and follow the protodure to pay an amount course of to the convet or cell adjibutable to the inputs used for provision of a constelling constants (block to the conditions and procedule specifies in sub-rule) (35). Thus, it is clear that in cases where cann on inputs are used for monitatore of final produces, which are dutable values ever appendix products, the proportionate metall attractable to the exempted goods is required to be (evensed) On labora to comply with Pule 6(2) and Rule 6(2A) of CCP, 2004. The manufacture instituted to pay an amount socal to 6% or the value of memytre goods in terms of Rule 5(%) of O.R. 2004.

2.2 The appellant contented that they had never are utactured title. (Applicately the explore and hence beyond or amount as per three (Applicately 2004) on value of Page work of P

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drip in galaxies, terms not mental when the gender merger only iterative and solve and the balaxies of the bal

7.3 My access vide is a required by the deviation of the Bindow CESTAT, behavior, the track of Anti-indextrem (and a) 110, as here, reaching (and a) 110 and (and a subscription of the (and a) (and a subscription).

n. Considering the state<u>gradients and (</u>ball han in charactering). Consistent and Son Sing<u>ter stategy and Son Singter</u> Son and Son Confident stategy.

 The genter index distribution for Ap 1, 2013 to Ab 1, 2011 and 1000 April, 2014, to Match, 2006, 1 (nd) that surging April, 2013 to Hood 2014, USC appears had discrete Right PyC Hipps, buildse in drp impations ys unumovexit.

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raction in we work correlated reported by the sphellant to these respective ER-3. earry and also the net pay amount under Kide (7.5) of CCK, 2004. This is a the apprilant is initial to bay amount of a W- of the webbind Eq.(EVC Piper cleares by (near payment of anomal oversely during our during about system are not encount missions, they value of drip ungestion hypothesis in these requirements invaluations by the appellant in the factory (ut institution the bolos with the belp of many Lough, but iten's iter summer system at: The opportunity monified that they have baid applicated service ten on the installation thanges of ongenination system in the fore/accouyer's places. To be facilly the appeilent, in maniformed that the appellant control bearing because the mount gan % un die kolor of Kopf EVC Presidensel by theis available exemption, sub-applicit had not server the potent of continue of stig.³ 200 Piper without poynems of constal control duty in the a PR N kat unside manea, they are lable to pay interact under β its 11 st 0.03,2004 and are also liable ∞ penalty under Rulo 15 of CCR, 2004 year with Section 11AC of the Act, Flatsu find that the appenduct has used in the fillian price involve book at some time and morefore, they biolated Pule 11(4) of Sures and Lender inpration of renalty of ted 5,000/ invited in graphed order is platificated. Appresent and set decover, cupatity of knith RV. Types characters used a dap undation system and hence they the applicable to pay priving of test 2.000% indeped on the impligned online under Rule 27 of Rules for sort avention of Rule 12(1) of the Pules. : <u>.</u> . .

61 For the period from Apr., 2014 to March, 2015, I find that the appellant reflected the aggregate value is 2.53.87.8094 of clauring of economy products was legal 1985 stars in 1.255 extends for the needed of financial con-2003-17 which is not exceeded. So will denote and a set oper 4 but free recent costs (cheme and Reduct) are immediated without the Rey2003 Delibert FURVAULT theorem, the appelant was enable for benefit of comptoe of Fortheation No. 04/2003 Co. duby: 91-91-2003 on the next than a system 2014 Co. and they bet use of the land to off. First that the appearant merest the compared smaller' Rs. 1.50 Creational reflected evaluation of central input from Grathery 40 k to fourth, 2015 in their HoR oct to an absorbed field (3.1762)(gree of the value of excepted toget the Ree style at 4s, 16, 7, 957- during this name, and decised research tanks that in respective LAC referes. Here e. (first first the copalate runs pare into out 626-8 of virtue of their EVC Pipes prior to the instance of reptor al SCN safet, 1112/2018 and therefore, evention or excessly of interest under Bire (# of C/R, 2014 and in position of parate under Alter 15 of CGR (260-tread with Goulta, 11AC of the Activation arise. I assi

Autor Mark of 9

find the test specifications correctly definitely exclusives of an access of Binlin PSC types on payment or party of conserving a well as it is not to use and grainformal system on the trianglal year 2014. By Apportingly, it is more all for order for more every of another index R/ e(0.5) of QUK, 2004 and subsection encode CLAA at the set exist rated on the value of drip (index) system. I also set as depotally imposed updat Pulk 15 of COV (2004 rate with Section 31AC of the Act (or EY, 2014-15 as well as penale) in isosies updat. Rule 37 of Rules, However penalty of Rs. 2000/- imposed updat 2016 Rule 27 of Rules for contration of Rule (1(4) of Rules is upliced for user, more than one involve book.

3.2 The value of Rigid FVC Pipes and for dup impacts system three for the advectory in records available of the office. For experimental problem independent to be introver to contrary the source provide by the repedate under Richt $\delta(1)$ of the Ricce number, the matter is required to be matrice tack to the junctional adjudicating authority to determine the amount required to be represented with the Ricce of Vold FVC Pipes cleared order even at on during both F. Y. 2013-14 5:2014-15.

3. If view of allowerd set attice bod, the is popped orders and allow appeals by way of remark to quark for dealard curvable Q6% of capes of R as 1200 Pices althought interest. The runsdictional action teacher and curvable Q6% of capes of R as 1200 Pices with a 4 months of the receipt of this order. In the runsdiction analytic respective teacher dealard curvable R as 5 % of a submission analytic respective teacher within Pinto Constraint Science and the appealant within Pinto Constraint Science and the receipt of the under teacher appealant within Pinto Constraint Lie receipt of the under index constraints of teacher appealant.

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9.1 The appeals filed by the appellant spandid spiced of fill active terms.

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