अस्तिक स्था अभागतिक के प्रतिकार के द्वीत करते करते हैं है के स्था के प्रतिकार के स्था करते हैं के स्थान $0.604 \pm 0.000\,\mathrm{MHz}\,\mathrm{OM}\,\mathrm{F}\,\mathrm{CORPS}\,\mathrm{L}_{10}^{2} \approx 0.87\,\mathrm{CoM}\,\mathrm{climits}$ कर्को कि एक विकास की शिक्षण कर है। एक क्या Anna क ្រំស្មាញផ្លូវបន្ទា 河 可说 IDT Co. a U. Com a Burd. Inf. معلون فقسطت الشائد ال^{معلو} The Section A(x) , A(x) = A(x) + A(x) +<u>ទីទី២១៤ ២</u>គេ ទី ស៊ី ស៊ូ ១ ខ remove diele National e# 100 € 1 -1.1 9.56 (411) 12**3** 2 4434005 (6/11/4/03 1020/9413) ार्केट अस्तर पर्वे की de el ses per l'acce 网络全国医院 机多环酚 各面 经营业人工会工机 जा" = , ः प्रीः स्था र र ः - 8000 00110 1.5P0X1.2 PA

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कुल्य कर्त । त पत्न अधिक है नामध्य करा, काहा व

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त्य अनुसार <mark>मुख्य मार्थित सम्बद्धार राज्य अवस्ता १</mark> ४० जनसङ्ग स्ट्रिक हो स्ट्रांस, १ क्ला साम के निर्मार मार्था समान को स

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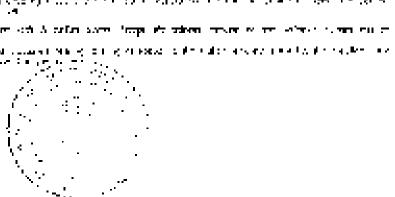
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্যালয় কৰা সংগ্ৰহণ কৰা পৰিবাৰ সংগ্ৰহণ কৰিবলৈ কৰা কৰা কৰিবলৈ কৰা কৰা কৰা কৰা কৰা কৰা হয়। এই চাৰ্টাৰ জনাই চাৰ্ট বিভাগৰিক কৰাৰ ক্ষিত্ৰী কৰা কৰা আৰু কৰা কি পিছে। সংগ্ৰহণ ٠: a service de la companya de la comp Na service de la companya de la comp Na service de la companya de la comp

्रमुख्य करण को राज्य कार प्रतिस्था को के द्वारित क्षणां प्रीतिक की वर्षणां सामान का गण को निर्माण का सामान का अन्य सम्बद्धां को किस्सान को सामान 1%

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OUGSOOR IN APPEALS

Shot Bajuanat Lauria, Ishki Lollinya, awara at Setzed Tricck, No. 62-83-8648. Black Roll. 111, Sweatik Cark I. No. Sports Complex. Sidson Road, Districtionary patronatter referred to an happollopin) to acquain applications as a Coder-In-Congress to as Ture impugned productly pasted by the Assistant Coder-In-Coder Expansion, Rural Objection Biography (he einsiter original to as fine abusiness (Production adjudically authority).

Sincil facts of the case one lot Pharmage Central Large Commission cross taken copied relained No. (2013/2011), and (0.140-2640) on 36.02.2013 countedof No. 51, Along $\mathcal{P}_{\rm AC}$ (Read which were to-about with Fourhormals Surab (CH-6003), Copuer Schap & Bross Scrop (Uh. 7404) distance from breaking of our show. The environment for york repidles stated that they had loaded the said goods from P.E. Ko. 51 of Ship Britaining Yang, wang belonging to Appellant, so, if and they were not also he have bill or invoice in nespect of the said upuded goods. Shi i Pradeop Apchar, nuthorisan harson of Angelland An. Ti also stated that the said golds were removed will out issuance of Corona Discuss inverses, that Control Excise of the s is last S TT $s(T, \sigma)$ s(S) $\sigma(s(S))$ valued at 34, 54, 14, 154, 4, provide vehicles Policy 3, 40-5018 and GJ-40-8648. each values at its, 2,00,0007, which were used in the transportation of the IIII bije etward grads made bekendele bellet that die beide words and the vali clas were usbut to configuration under Central I verse wat. 1944 interemation relianced for as "the Aut") and Ceptual Excise Rules, 2002 (he einpiter released to as if in Rules'' and harded ever to Shir Praceep Rochail bullborson poision of Appellant, Ap. 1 for soften actions under a Surpotical partial in 18,02,000 s.

2.2 The investigation resulted into resource of various incriminating documents, namely, Delivery Older Book containing of Journal for a chins Data. Testingdoor of Goods, Quy, loster all ying it contitions track not, it aliae in the procker and weightner thing in regard of propositions carried out by Appellant No. I alongwith various underrelated to slip be esting indicators by 15,02,30 B to 16,02.20 B. The state matrix of key persons recorded by Central Packer Linewinger revenue that served resource contains only in machines can ed out by Appellant no. It waith the rate about of solution phases to discuss only edited to the those records contained details of records that movestigation also revealed that those records contained details of records the case amount from different blooms (20) of the

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chandles the removal of goods involving Central Excitation 2 data of Rs. 0.9990277

All the Appellant No. 1 proposing confidentials of 12.27 MT soized shock values at Rs. 52, 4,0.97 proposing confidential terror duty of Rs. 6,00,8077 probably values at Rs. 52, 4,0.97 proposing confidential terror duty of Rs. 6,00,8077 probably the provisions of Rate 25(1) of the Cartra. Endice Rules, 2002 at a proposed to impose terror after time. If was proposed to impose principle Rs. 6,00,9077-10 dut Section 1770 of the Actinear with time 15 of the Rices upon Appellant Rs. 6. It was also proposed to this separate, (1.6s. 3.99,8077-10 der Rule 25(1) of the Roce on Scri Fredeep Cochar, and oursed person of Appellant Rs. 1, (1.77) (2.7) is 1, 0,0007 and an Shift Rapies and dark backbond described value and diversof voltage to be 24,018 and Coche 25,0008 and G. 4X Shift cach values at Rs. 7 Labit under Vertica 115(2) at the Roles and G. 4X Shift cach values at Rs. 7 Labit under Vertica 115(2) at the Roles and as no proposed at Rs. 7 Labit under Vertica 115(2) at the Roles are as no proposed to Central Escape matters with outline to redeep the same as nayment or final.

The love educioning and critic, wide industrial urbor, indepen confiscation of 17.27 ML sected grees valued at 38 Ng.14,187/ Physician Textural Bouse duty of Rs. 3.99.9077 under this providence if tous 25.0 of that Curilial Lacitz Rules, 2002 and state the said godes has released provisionally. the / \$40 Month due to the first sping on those and risked deposit, the lower ad addesing eather ty give an oution to Aprollant Social or recommendation of , symmetric interior in Paulin, 90.50 of . Denoting to Rs. 0,09,5077 and on Section 11Ad of the Accident bittage 35 of the Brues was imposed upon Appellant and To Date the Miks. PySOye 97: The confluide 26 pig of the British was in a resign of \$1.0 Proceed Krohan, accordingly berson of Appellant No. 1, penalty of Rs. 10.0007. bach was resposed on 5h is Rome subhas Laxing abbits Long systemd 5hm 8h khaebas Laboratorial Patrick three for cell de No. 03-18-6048 and 03-48-3648 respectively. It was also ordered to confincate solved schold No. G. 93/4018 and G. 48 AseS each valued at 3x . The millioner Schedol $H_2(2)$ on the Gistoria Acc, 1902 mode applicable to Central Engise matters and space the baid volndohas noted relicated provisionally on execution of bond and fixed descriptor share Datable i 10 in trabilit i Kalayatan and Appellant for Nari Bajida ali insernal baj Entiruyat, use lower adjudicativa, authority give an option to receem die same na, payment et fina ench of Na (10,000), ou Shei Daucena: Sahmanbhal Kalanata, and the Appellant job 5th disjudia Casting Figal Logicity.

- Being leggrieved with the impagned errier. Appellant stafemed and prescribing rangingless stay on the following quantity.
 - The impulsived processs non-specting and non-coasones; that the temporismo. Fable to confiscation as the fact of claridest riene navalinas: to be proved; that it was rever intertina to transport exertable goods. without pewhent of Cervat and without an invoice; that the transporter matrely acted on the instructions of the persuapetral litter the vehicle and re cannot be penalized for the wronglo, act of such persons that the department has no case that the appellant had the knowledge and the appollant los not concorned misself in transporting, removing, beeping. conceation, self-of or purchasing or any other periods and with the excisable goods watching M(H, W) withting at $R_{2} \sim 1, \infty, 1 \sim 3$; that is, nor then because mothed they is a transporting the goods ω per discordcontract made with the purpose of goods and to this case also the purchases of the woods had informed the in verticearting loading of schap of cooper and brass and destination and accomingly after notice. the rent, the errors went to load the needs and after leading the same, as per his instruction, he had transported the goods from the concorred plots that the appoint and did not know that are goals which were usually in his vehicle were liable to conficuation, foot the rine imposed is very Figure in galaxies the first first has leveled repolarization for each time s . Of 10% of the value of goods and they only notice document of H. $^{\circ}$ Company Separates as 2007 (200) 11 - 507 and 2001 (2017 TUT 311 Of 1145 ogs shot the fine improved a your light and the secret may be fed to all.
 - Gill Appellant litted application for or consistent of develop of valviage spating that he received the impugues province 17.09.7017 and his constituant being Constitued Appendiant two busy with the copy was on parties twice by the Income Tax Department Out to demonstration of contensy and statedory sunff work of Nationalised Backs; that the receives and interconstitution the important represented to conduct diday by relying the Jurgments on the looper of Mat. Only has Others \$87,701 Proc Res (SE), Shorthoom Baburay Patit (1980, Single and Others 1987,138, ELT 258 to C), Shorthoom Baburay Patit (1980, 1987, 1987, 311, 1987, 320, and not synthems.
- $z_{\rm c}=300$ M, P. Vagodamya, Charlesed Accountant imperior. To these lag and reiterated that grounds of appeal and their values submission objective 30.3242018.

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- 5. It have care of yighter though the tails of the case, our impurped order appeal elemenandum fixed by appeal and submessions make in whites, the exercise of the decides to the wappeal is so to written to zero whole of the G_c of decides a context countered and each of 115(2) of the discount fact. 1862 rade applicable to Central Excise matters and whether redemption file of Rs. 40 0004 impassed is proper or not.
- If notified the Aprollanches not necessary pre-coordinates Section DSF of the Aprillanch object that show had a semillance deposit recorporatiles. 10,000 and the Ohio of provisional release of the seized vehicle and the participating good the Deposit math false matched the appellant has the representational training controlling controlling
- 7. If it is not control that the officers of Central Excise Proxing intercopted varieties having 8TO Registration No. CL-4X-6018 and GL-4X-8645 at 20,45 hoors on 18,03,7018 mean fluction 51, wang Main Road. The said tempositives basis of an Nor-Perrous Schamich, 8002). Coppor Scrap & takes Norse (CL, 4804) obtained from breaking or dis Phips. Controping about modes of the goods toaced in the said Tempos, 9thi Ranceshthal Lasmanbhal Estaniya, cover of Lombo (a. 6.1, 826,49 hoors for Shirabhal Lasmanbhal dathed, cover of Tempo Po. 53-68-88-88 stated that her new roll to design dather on Po. No. 51 or ship threating Paratibling of oths. Goyal Incomes and they were not given also if, an inside, the respection the said green based in sale formas indicates and should be assessed to the premises of Wis. Goyal Traders. Based green when the respection the said green person at Wis. Goyal Traders. They regard to was excended to the premises of Wis. Goyal Traders. Based green when the respection is self-as author sensitivities as No. 6 oyal Traders. They regard in produced in self-as author sensitivities as officers without any greek based in sale. Empos interceptors by Continuous as officers without any

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Comball States Invoice, authorised nervon at Mas. Seyal Involves, Brawnagan stated that said genes were includiactored in factory of Mas. Genei Implems. Shear agas and per Convent. Invoice involves wanted at RuSSCUS. 327 Invoice serves alterations. In S7 MT of seizes goods wanted at RuSSCUS. 327 Invoice serves altergation at among No. 43149 (448 april CU-IX-8686 each valued at RuSCUS.). 188.7.00.0007-1. ISAI in the specialization of Little conditional or only the Central Excise Serv.

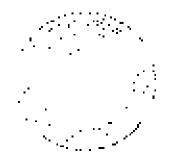
- The investigation of various incommunicating accommants between radion behaviorant rater 16.00 2003 substantiated the albegations of characterism manufacture of general and clearances by 27%. Greyal Traylon, Paragraphs. The resolds series from premises of Mark Goyal Traylon, Photographs of Panchhamm dator 19.02.2013 Co. Dehvery Once it interfers internaction such as betails of the goods, rate of sale, voluce one. Propared by nother and agrainary or rays. Goyal Tradam, Bhovhagar and gover it to 8 if Gobild Subsey Education. The statements of key proposes, namely mithematic person of Arts. Goyal Tradam. Sharehagar has been recorded, toll on levelies that Mask Goyal Tradams, Bhovhagar has brainfeed by Gordes, as an own, of goods without sales of hadice and service, payment of Control Large data.
- 7.3 If find that the facts of this case very clearly establish that M/s. Guyat has real Rhamagar out in ferhiliging late a parcestine production and outprances thereof, were used preparing delivery changes to evade payment of Certical Excess this impossigation probabilish that the setted goods were not accounted for by M/s. Goyal Property, brianneyar in their staticions records and he may one finished goods were that to continuation under Central Excise law and computer find needs to be imposed on the ryposis written by the Dapa timent and hable to continuous.
- All 1 And that dring search of fectory in rakes of Mas. Loval induces on 6.05.0413, brothermating occurrents, harver, Delivery Crownship foot statements of authorized persons of Mas. Soyal imports, Brian agent on appointed that evidences available in Delivery arger book which contained all perhaps as accorded above and cottentifically admitted by a on a central wards number by clearing that products of was. Coval Tracers, broad agent out on months above which restained as a contained as a contained as a contained by a familiar contained as a contained as a contained as a contained by a familiar contained as a cont

consideration for idlicit bearances. W/s. Goes. Twolers. Enamings incorrect consideration for each facult energy extremes seized from orenises of W/s. Soyal incore at the energy and statements of other nuthorized persons in integration w/s. Coyal Onders, Blavergy anald transporters, it is nonclusively proved that these Goes. Indeed, Bhavergy thad plands thely removed extratile goods will contine another activities and approximate of particles and approximate of particles, exclusively. There are a the transported and activities are also that the stage that the support of particles and activities of extrational transport of particles and deconcentary (Delivery Order Look) and one expectates on recent. I find that the stage for two tradeosated evidences that W/s. Coyal Tradeos vepted by the Papartagoria.

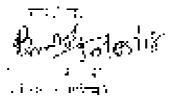
And I find that W/o leaves trackers share ager betwell for by intermantity and condensately the non-taken Condensate had been experiented to exact physical accurate to the object of them experiented to exact physical accurate to the object of them experiented to exact physical accurate to the object of them experiented to the object of the exact of the object of t

A limited to the first recompeted liberal Rs. 40,000% between the self-indiction of confiscation of solved would would be also proposed under seather. The filter consistence of the decay server world a was proposed under seather. The filter the Customs Act, 15c2 as made applicables to Central Entire matters vice Self-ion 12 or the Juntal Lamps was, 1944 and with Networkton No. (66c6) (1) dated 01.05.18c3. The subject we risk was used for transportation of the goods size were there yields the any shearer one is though phymore of Central Lamba cutta, which was usually by the Central Bodier 019.00%. The subject of the oil the rection to was usually by the Central Bodier 019.00%. The subject of proposed was confiscation to appear a transfer to confiscation was confiscation to confiscation of confiscation is correct, regal and proper and I was allegly uplied. Including appearance of confiscation is correct, regal and proper and I was allegly uplied. Including appearance of confiscation is correct, regal and proper and I was allegly uplied. Including appearance of confiscations is correct, regal and proper and I was allegly uplied. Including any great arriver.

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- a view of above. I uphold the implicited order and sejections are series. operation
- आर्थित पर्वे देश के प्रति के किया के अपने के अपने के अपने के अपने के प्रति के किया की नाहि है।
- 9 The appeal filed by the appealant is disposed of in above torins.



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<u> 19 P. B.A. L.</u>

Shall (affilige) is as perform Could (e.g., owner or Servert Thirds No. G. - (X-864G). David Boll CHI, SwasSill Parket, Mod Socras Complexi, Sidsar Road. Dist. Briavnagar

. के पंजुक्त का नक्ताई ओलिंग्या. म विकादका संख्या कोटी १९०७ उप्तर, कारिक राज्या १५५, मार्जिनमा १५५ ६, मन्द्रित कोमक्केक्ट्र के राज्यू दिख्या हैन

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- The Chief Corpor ssigner, SST El Central Codise, A priedabati Sorie, All necessar for his kind information. The Commissioner : 687 & Comust Excise, Thaymaga : The Assistant Communication, 687 & Comust Exciso, Division - 2.
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- The Superintorizent, GST (Control Dec. at Plangt, Alarga Goard File.

