ু নলামে হয় জাল্পসমূল	ः अत्र ुप्तस्य अवस्थित्वाः, ः मनुष्टः (मिल्मि) को जावोल्स,वेन्द्रीस वदत्व गर्म भेगा ण्डास्त्रीत स्वभाव पुरुष्टः अष्ठ मन्नद्र २०१४ माइसण्ड स्वतः स्वनः स्वरुद्धः स्वतः मण्डास्य स्वरुद्धः २६ जन	
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FORMED, MOREN, & VINARY, COMMUNICATION, CONTRACTORY, AMERICAN MATCHINE, MARCHANNARD, MARCHANNARD, MARCHANNARD,

अधिमूचना अगय जन आपकेट प्रायम का दिसक प्रायमप्राय के साथ का भोतिक प्रायंत था। अध्यक्षण प्रमाण जीवाना आदिवार्ग्स के मुख्या में भी में परा भाग आधुकार करतेगा के मुख्य का मार प्रायं स्वर्णित उत्तार शुल्मार स्वरूट अध्यक्ष के फिल्म अधीनिया मार्क्स की खार का किंदीय रहा से पुरुष आदीवीयम अब्दार्थ्स प्रायंत के अन्तर्भत के बाल रहे मां जी का स्वरूप में आदेश भारित करना के परे गांग आदीवीयम अब्दार्थ्स के जिल्लम किंवा गया है.

In pursuance to Receive our station wereasy 2017 Frank befored to 10.217 and such Sectory Gales No. 559/2017 Africation 15.0172017, 912, 016. Market Contransione (COSTA Central Games Frank (Conditional) has been appointed as Apply and Author V Inthe purpose of point present management args of the name Sectory Cost Contransion (A) 10 mark Sectory SC (10.145 and A) 100.

ৰা – ২০১১ বাৰ্ণ-সৰ্ভাৱ বৃহন্দ আৰুৰতা ও বৃহন্দ প্ৰদান ও জন্ম উল্লিখ প্ৰদান স্থানৰ প্ৰথম হয়। এই টোনাৰ সময়তা, এই মাৰ্গনি উৎ প্ৰৱেইজন, এই শালনামীৰ্বন কেই মৃত্যু প্ৰাৰণ ও প্ৰথমণ ? এই চিন্দ্ৰিয় হয়। আ এই সময়ত কৰা মাৰ্গনি কৰাৰে বিভিন্ন সময়তা কি এইৰ মহাম প্ৰথম প্ৰথম হয় হয় কৈছে বিষয় জন্ম সময়তাৰ কৰা কি মাৰ্গনি প্ৰথম হয় হৈছে মাৰ্গনি হয়, চিন্দ্ৰ ই বিভান ব্যক্ত সময়তা প্ৰথম হয় হয় কৈছে বিষয়

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्र स्वरंभवन्त्र्यं स्व स्वरंभित् २२१ स्वरंभुः भित्त्वविद्यपित् स्वर्गते स्व स्वयाप्त्र भाषभयम् १२ भित्रस्य स्व स उत्पति एक्या स्व स्वरंग श्रेष्ट अत्रेश हत्वस्वतः स्वयत्वर्थः १२ वि वर्षः १००२-ते स्वरंग्रेस्ट वात्रस्य दिवाव स्वरंगते विद्यापत् स्व विद्यार्थं मा मिर्हार्व्ये स्वरंगयन्त्र

- ्भ सोता अपने हैं जोग र कर भुवान को ये प्रतार प्राप्तिये के नगर विद्याल के पति। भयोग केल्या अपने भूका अधिकों । , अस्त के गान दिस्ता के सामग्रेत एक जिस्ता पर किया के साथ के त्या के त्या के के संतर्भन जिल्हों। से स्वीतियें जात के जा स्वयती हैं ज अध्यक्ष के functions - अपकार के देव कर किस के सीति के विद्याली की के साथ 20 में सीती के अध्य है Unite Receive State of the end 1990 का सुरक्ष
- (b) जीवन्छ भूतवाज्य से प्रसाविद्या द्वांन समय जीवा राज्य भारतीय द्वां करने पुरुष एक प्रकार प्रायस्त विभिन्न स्टब्स्टोक्स के सिंह वीक्ष कर कॉल में 2, बाद के विभावद प्रायस्त के कि कि कि कि कि कि कि The special emphasic Cae and, Education State of Tae Spin abort an active a Black Solid Refer Follow Meet to be a sum the spin of the factor active active at the State
- ्यों अनुसंस्ता संयुक्तके भारत में उन्हें का स्वत से स्वत से स्वतं अभी अभीक जिस्ता रहन के हैं ... के से स्वय सन्दर्भ से संयोग का सामिक स्ता में से 25 जर प्रात्यक स्वतंत्र भारतिया, से स्वति में स्वतः आभारते अवसे भारती. अस्तर सार अन्तरक की सी स्वतंत्र्यांत भाषिण स

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(4) कि उद्यार विकास का एसका मार्च करना ते करते हा दिये के दौन करवट उनके तेम देखें स्थित मार्च 200 त तो ते में के देखता के दियोदित किए के देखने के 2 वह जात प्रार्ध में कि लिया पांच प्रक्रिय हुआने में क्या कि बाद के प्रार्ध के प्राप्त के प्राप्त के संगत प्राप्त के प्राप्त के प्राप्त के क्यांग के प्राप्त के प्राप्त के स्थान क्या कि बाद के प्रार्ध के प्राप्त के प्राप्त के संगत प्राप्त के तो पांच की लिया पांच के प्राप्त के प्राप्त है कि पांच का उपरित के प्राप्त कि बाद के प्राप्त के प्राप्त के प्राप्त के प्राप्त के संगत के प्राप्त के कि स्थान के प्राप्त के कि बाद के प्राप्त कि कि बाद के प्राप्त के कि कि प्राप्त कि कि बाद के प्राप्त के प्राप्त के प्राप्त प्राप्त के प्राप्त के प्राप्त के प्राप्त के प्राप्त के प्राप्त के कि कि के प्राप्त के कि क्रांत का प्राण्त कि नहीं के प्राप्त के कि के के प्राप्त की प्राप्त के प्राप्त के प्राप्त के की देश राज के प्राप्त के लिए प्राप्त का कि कि नहीं के के क्षा के प्राप्त के प्राप्त के प्राप्त के की देश राज को प्राप्त के प्राप्त का प्राण्त के क्षान के क्या के प्राप्त के प्राप्त के की देश राज के प्राप्त के प्राप्त के प्राप्त के प्राप्त का राधी के साल प्राप्त के प्राप्त के प्राप्त के कि के कि प्राप्त के प्राप्त के प्राप्त का के प्राप्त का राधी के साल प्राप्त के प्राप्त के प्राप्त के प्राप्त के कि के के प्राप्त के प्राप्त के प्राप्त का राधक की के कि प्राप्त का प्राप्त का प्राप्त के प्राप्त के प्राप्त के कि कि के प्राप्त के प्राप्त के प्राप्त का राधक का का दिल का प्राप्त का प्राप्त के प्राप्त के प्राप्त के प्राप्त का प्राप्त के प्राप्त का प्राप्त का दर्य के प्राप्त के प्राप्त के प्राप्त के प्राप्त के के देश के के प्राप्त के का प्राप्त के प्राप्त का राधक का प्राप्त का दर के के प्राप्त के प्राप्त के प्राप्त के

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त्म के अपने किया में अपने का साथ 25 के अन्यता के तो प्रष्ट तुम्बर के आपनेक को की सभी शास्त्र, मेनक्रा, में के बन्दी में 1994 के लिया अंग्रेस की शास्त्र के तहता में महिन प्रथम के कि की सम्मार्थक कि स्वयं क्रिया जानकी महिन्दीमें अपने के गुण्लाकर क्रिया क्रिया क्रिया के स्वयं क्रिया स्वयं क्रिया महिन जादेव की जीवनी মান্দ্র বিদ্যাল হোৱা বিদ্যালয়ে বিদ্যালয় হয়। সমস্য দাই এক জালি মার্চিয়া হিয়া হয় আছে। এই মান্দ্রা স্বায়া স্বায়া স্বায়া মান্দ্রায় (এই ১০০৫ জন ১০০৫ জনস্য কর্মান (এক) যে কা নগা মার্চিয়ে ব্যায়াই কর্মা কী রোগনে হক কর্মী জালিবিঁই হয় রেই এইবা বাঁ अने भी संभ में प्रेल्टन क्विंग भेटी । अ

The second model of the formation of the second of the section 30 mass for an elser model, shall be the second for site of a second sec

तो । एकन, केन्द्रोग कहा दि पुलक एक सब कर अभीतीय जातिन्द्रप्त (केक्क्क) कर महि प्रायंक्ष के वाहाती के कैंद्रहार उन्हेंद्र युवक आधीतवान आज की बाए १९८१ में उन्हें के कि केंद्र यो की किस्तोन अभिवित्त , 1998 की भार 88 क करत अन्यत के प्रायंत्र की काए की रहा है, का अभाव के आद अभिवित्त के किंद्राला के सवाह करते हुआ के उन्हें क पुलक्तिम कर सोब के 10 जिस्त (स्टिक्स कर अन्य एक एक स्टोक्ट मिन दिन के साथ कर कर वे सब उत्तरण 'हेर्न्डर्स, के नेव दुर्ग गंग मिला साथ 'हेर्डने कि इस धाल के किसीन तुर्ग के पासे बहित स्थेलिम पुन दुर्भ 🗉 અવેટ હુટ ંકા મેન્ટ ટોક

कर है के 19 जिस के प्राप्त के साम के उन्हें के देखने के साम किस साथ सहकर की की का साथ के की के

end of share protection

्मार संकेश के मान्य का शहे

રંગળે ૧૯૯ ગાળમાં છે આવે ત્યારે મહત્વના દેશ છે. ÷.

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 AND SAME AN ALCER RETERATION (S. 2014) The AREA STATE AND A SAME ANA

 Control Longen, Evolutil Decisions Series on Dec. 7.0. Av to transferif shall use in [a off the surgest of the intervention of the surgest of t 'er .). (i)) कारत सहात्र को प्रसंधित अपराद -

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पहिला प्रति के लिसके ज़ुबात के जान कार्य प्रार्थ नकता ने किस्ती जा को किसी का स्टार्म साथ जान भूत के ता नकता के टीन कार अन्द्री फ्रेंडर जनप्राले ते ते ति अन्द्री कि असर कारणे एक सेट स्टार्ग प्रार्थकर के सीमा, या भरता भूतर रहे के बा अग्राज के साम के प्रमानन्त्र के देखता. जिस करवाने या सरहे अन्द्र पुराये था तक दुन्या थ साथ जान के स hu. a, apaka ai p

le tenvo offanse load of access, konstra fille poar exemption in testit filles to fillette (teste se exemption he accessor a chore for them core wardelance to see the second to second set these even y tester. geboer in a ward access to record access whether in a laterary means investigation. nd.

પ્રધાન કેટ લાકુર બિનામ તમકા માં લાગ છે. મિટો, તાન પર ગામનારે, તેમીં ગોમાં તે પ્રમાણ બનાવા તે તેમાં માટે તેણે આજોના બચાર સુરુષ્ણ કે મુદ્ધ (દિવસ) જ માનવટી તે, આ માં તે આ ગામનું દિવસે છે. તેમ તેમ અને અનેશ એક સ્વર્ધ પ્ર

In case of respleted outside exception gradie togethed bound we under a contract build in fudial of our case does not a first case in the montaficture of the yor Casebon and experimental only is calle, or for every other matters

- (a) এই এই চিন্দুইন্দেই, প্ৰথম হৈ বিশ্ব হৈছে গ্ৰহণ হয় কৰে জীৱাৰ বা কাৰ্য্য কি নাম পিনাঁৰ পিনা হয় হয়। মন্দ্ৰ হয় আকৃত্যৰ জোকাৰ্যক আৰম্ভ কৰি বিশ্ব বিশ্ব ব্যক্তি বিশ্ব বিশ্ব বিশ্ব কৰে হয়। মন্দ্ৰ হয় বিশ্ব বিশ্ব বিশ্ব
- A final state λ is the first of the first EA S $\hat{\theta}_{1}$ of the first particle parts (DET) if the first $\hat{\theta}_{1}$ of the state $\hat{\theta}_{2}$ of the state $\hat{\theta}_{1}$ of the first $\hat{\theta}_{2}$ of $\hat{\theta}_{2}$ of the state $\hat{\theta}_{1}$ of the state $\hat{\theta}_{2}$ of the state $\hat{\theta$ 1771

- ाण, कारीसमा ३ केंद्र के साम कि लोगोंद्रेक निर्धा देत भूतक का इक्तरण हैं। उनके आदि। किंदु र करने अपने उन लोग स्वय का इसके प्रया हो तो अपने अग्रेट्र के भूमजान किंदा जाता होते और स्वयत इन्हें स्वयं प्राय मन्त्र के साथ हो से अपने प्राय प्राय भूजन किंद्र करेंद्री। सिन संस्थलक apple d'un shall be extremented with the state of the state of the state हुएन, प्रस्तान के grade for the control was not found 2007 को देवर साथ देवर के साथ का मार्ट के साथ के साथ का प्राय किंद्र के प्राय देवर किंद्र का का के प्राय के साथ किंद्र 100 केंद्र को देवर साथ देवर के प्राय के साथ के साथ का प्राय किंद्र के प्राय देवर किंद्र का का का के प्राय के साथ किंद्र 100 केंद्र को देवर साथ देवर के साथ के साथ के साथ के
- को दुस आदेश स तर्क (२) आहे. में का प्रमानश हूँ ता प्रकार कुछ आहे? भी तरा शुरूष का आपनाना का प्रेस्त तथा से दियो के प्राप्त महितो दुश लोग के होते हुए भी भी जिस्ता येथे को के उनके को हिए की विद्याले के लिया जन्महित्युन को प्राप्त आहित था प्रदेश सामाधि तर्व कर परिद्य किंगा नाम हूँ (ए. 2., 1005), में कि अपने विद्यालय पुरुष्ठ अभागवाद करना करने के स्वराप्त सामाधि तर्व कर परिद्य किंगा नाम हूँ (ए. 2., 1005), में कि अपने के लिया कि कि इस अभागवाद करना करने के स्वराप्त मांगार्थ तर्व कर परिद्य किंगा नाम हूँ (ए. 2., 1005), में कि अपने के कि इस इस अभागवाद करना करने के स्वराप्त का प्रे प्राप्त के कि परिद्य कि का प्राप्त के लिया के का स्वराप्त किंगा कर प्राप्त का कि साम के कि प्राप्त के कि प्राप्त के कि का प्राप्त के कि का कि कि का कि कि का कि किंगा कर साम प्राप्त के कि कि प्राप्त कि कि प्राप्त के कि का कि का कि का कि किंगा कि कि कि कि कि कि प्राप्त कि कि प्राप्त के कि का कि का कि का कि का कि अगर कि कि कि कि कि कि कि कि कि प्राप्त कि प्राप्त के के कि कि का कि का कि का कि का कि Ţ.
- ्रों। इसके आहें के बात कि का सहक स्वीतिके ने दिल्हें, कि उत्तर्पता के आदार पुत्र संगोध के स्वायत सहेसा थे। पांति का निश्वारेक सहित सीधी का स्वाय अन्य अन्य दिलिए सोना स्वाय कि प्र Cose type of extension of the State of the extension of the area of the state of the state we bening that Secure common state of the extension of the area of the state of the state the Constant of Secure common state of the extension of the state of the state of the Constant of Secure common during.
- ों भेग से बन्द से करी भारत के एंट्रेस्ट एक इंडालन भारतीय ने प्राणीधन के सुवाद आदित प्राण्डन करें। 1957 में सामे साम समेद सार्व देखा सामनात को साथ दिया करने ताले जिल्हा से आप साथ प्राणि भी द्यारा साथ पित सिन्द आता है से इंडोब्स्टन के अन्दित को देखा के साथ देखा स्वतृत्व (regression of allocations) ताल्य यहां के अध्यक्ष के साथ देखा विद्यादयाल देखील कार्य देखा के साथ देखा की दिया के स्वतृत्व (regression of allocations) की साथ साथ के अध्यक्ष क 11.1
- प्रतान भगों के आगित है। के उन्हें के से प्रति के समय के समय के प्रति के कि स्वार्थ के स्वार्थ के स्वार्थ के के लिए प्रोड भी विभिन्न के कि प्रति के स्वार्थ के के उनके की देखि से क्या के प्रति के स्वार्थ के स्वार्थ के के लिए ज प्रति देख देखेर अपनेष के स्वार्थ अनुस्त के अपने कि से स्वार्थ के स्व $_{1}CV$

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:: ORDER-IN-APPEAL::

1.0. BRIEF FACTS AND SHOUNDS OF APPEAL:

1.:. and subject appeal has been preferred by Mts. Aud Techoost Svt. Lie , Li S. No. 25/2. Near Wilk Doiry: At Majowach, Tahika Junagash, Dist. Junagadh-382011. d elementation referree to est "the appallant") against the Order Instingual No. SUPDIT: ADJ/WND/01/2017, ctd.2001/2017 (Foremative releved to selfice impugned order") passed by the Superimender. (/dj.) Control Excerct Dynam, Junega (F disceination reformed to as fitter Adjudicating and heating (). The Approximation consequence manufactiong of excisely eligoids vizi Uninachered Castings of Stankas scalival Steel falling under Clintweit Koll / 32/5 93 of the First Bonoduke to the Communication arm wet (06) and Cas. A licks of other metals and they are registered with Central Excise vide Regentation No. 441.0489770EM001 as hown focurer. The copetant area set availing aciity of avaiment of Genvationards of the deta/fax paid on the inputs/Copiral goods upon compassions and in partners on with the transmissions of the time products and blirging the came iswards the payment of Central Hardse duty pavalite by them on plearance of the i natiproduct in terms of the Ceave, Credit Rules, 2014 pitchenatter retents, to es filter ·00R. 2004 N

• ... During the scruting of the ceriodical rotums first by the capatary for the month of January, 2015 environ at was not cert if an in addition to me infacture of the operative groups, as the divided above, and closen the test an appropriate (centrel) Easier only, the paper ant had also ungaged it susselves in proclusion of the exceeded (COR) as menuoted acove, or diclostratics thereof without phymostraticity in series of ND SCREAFE THE 11 OR 1984 The Kolification Нолії калі п - No. - 83/64 CE, Jk (14.04,1984) gradus exemption to the sabotist ignoria, it manufactural an inexer k cons, subject to the condition matchs of uplier of it enswer advis, or semi-finished goods. gives an undertaking described in the table Norfloation. Although the goods heing processor, at the promises of the soper and were failing under the specified goods for the corpose of sold Notification No. 85/84 CE, the CLUM. 1988 and that the spectrant had tred. an interation dtd 21 01 2016 with the juily local Assistant Commissioner of Cercel. Excise, Junegaphine conview fire you work along only the uncertaining given by the Thingbell nanofacturer viz. Mist Jee, Enlarplise, Shop Nat. 12, Stound Floor, Goko-Estate, Sensipur Junagach-392027; https://incoaret, the appeliant received only subplum that supplies for conversion to Unmachined Castings. In this context, the Range-Superintendent asker, the apactiant vide latter of 16 P6 2018 to provide the values. details and documents, including the details of documents on and manner in which the rainsaction was recorded in excises a was recently during January, 2015 to ward, 2015.

1.3 The speciality vite iberties that 20,30,20,10 provide mentropy dariying like, they stalted to monofacture goods on job work bas's from February, 2015 asyonds and clara ed that have was be formally willow agreement make with the Provide manufacturer. However, a concert latter did 10,01,00, 5 given by them was all eady

Page 4 of 14

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source an in the deportment, that they need to a trained records in the form of Figister and profiler or cells in 7, 1, 16, 5% match at received and recurred 17, 5%. Principal manufacturer, and job-work receiver.

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(A) The appetant files function damagement vide letter del 25.08.0016 that to addition to the Inplify supplied by the Principal manufacture is some house were also used by them from the block ging, with them and on such logues they had also also were also used to the more that the linguishable of such latter bits contification, they had assessed the Cerbal used increasing the tradition as per the CCR (2004) that the algebra control that the input of the tradition as per the CCR (2004) that if the algebra control of the such that the return. They that declares such account of assessed of Cerbal used control record Grant utilized when input quote are tended as such (301) to for the proof these such that the tendent and attives' of the ER 1 return, that the debit entities are used as such that the tendent since damany, 2016 to May, and the declares of the analysis of the analysis of Cerbard of Cerbard and the state of the tendent of the analysis of the tendents are plated on the state of the tendent of the analysis of the tendents are plated on the state of the tendent of the analysis of the tendents are jub work base and the state of the tendents of the analysis of the tendents are jub work base and the state of the tendents of the analysis of the tendents are jub work base and the state of the tendents of the tendents of the tendents of the tendents are plated of the tendents of tendents of tendents of tendents of tendents of tend

It is a sponse to the slove, the Range Superintement is to a latter bit 3: 12 2019, asking its aspectants to thatity how the appellural of consolied with the provisions of Rule 6 of the COR. 2004, to the transactions the appellant had made ning that tary 2016 to study with and which the appellant to provide the befoils of reverse/payment of the amount elevel of the smooth of appropriate strategies and ponally.

Finding that no introduct was field by the appellant in terms of Role $C(2\pi)(4)$ of the COR, 2014 and it a separate accounts maintained in respect of the impose and multisonades which were used for manufacturing of details gives as well as the exempted goods and no payment was made us per the form to provide in the $C(2\pi)$ of the COR. 2004, hence it was all agent with 2000 the 13 01 2006, the experience were state to explore the asial agent with 2000 the 13 01 2006, the experience were state to explore an amount of 255 (7.3 with effect from 01.0 02010), which was writed out to as an amount of 255 (7.3 with effect from 01.0 02010), which was writed out to as all 2004, before a respectively of 15 be received from the epocharities of the asial of the COR. 2004 reschalls Seption 11/4 of the CLA, reset. The epidemiolities of the 14 of the COR. 2004 reschalls Seption 11/4 of the CLA, reset. The epidemiolities of the satisfy provisions of Rule 6(0)(i) of the COR, 2004 or the path of the superiend, more shall be 16 or possibly in terms of Rule 15 (1) of the COR. 2004. The emount of Basis Table for possibly in terms of Rule 15 (1) of the COR. 2004. The emount of Basis Table for possibly in terms of Rule 15 (1) of the COR. 2004. The emount of Basis Table for possibly in terms of Rule 15 (1) of the COR. 2004. The emount of Basis Table for possibly in terms of Rule 15 (1) of the COR. 2004. The emount of Basis Table for possibly in terms of Rule 15 (1) of the COR. 2004. The emount of Basis Table for possibly in terms of Rule 2006 approximated agains; the amount termoreably condition to the embed at the relation to be approximated agains; the amount termoreably condition to the embed at the relation of the embed approximated agains; the

In Cristan Jac Caung as Greek, personal laboring who consisters on 20112 2019 active the Supermonic off of Clex (Adj). Juney add, Division, Jonagedh, Paring which Sur Addition Post ye. Director of the appollant appearant and a label that the sourcent demanded in the Sur Vias all calenteed paid by them with interest increasing proceed to take longer with regard to the penalty process.

1.8. The adjudicating authority had later on passive QIO AG, SUCC. Arth/009301 //917, dis 22.01.2017 for confirming the densets of Rs.2.07.1.204 under Bue 6 & 14 of the QCK, 9004 mart with Sector TIA (10) of the QCA, 19:11 with CONTRACT of the QCK, 9004 mart with Sector TIA (10) of the QCA, 19:11 with CONTRACT of the CCK, 9004 mart with Sector TIA (10) of the QCA, 19:11 with CONTRACT of the CCK, 9004 mart with Sector TIA (10) of the QCA, 19:11 with CONTRACT of the CCK, 9004 mart with Sector TIA (10) of the CCA, 19:11 with CONTRACT of the CCA, 1944. If was also only ed to parapriote the unbart of Rs. 1,97,8234 and Rs. 61,2677 parady part by the copolant towards the confirment emetal and the interest thereon. Penally of Rs.1,00000 mars also in coord on the appellant and the OCK, 2004.

1.11 Being aggreeed by the C C dtd.22.01.2037, the appellant tash for present, appeal, mainly with the grounds as follow:

- (a) The operation has already revenues the Convet operation ER, 1,00×46% in the inputs used in the goods manufactured on job work basis and information the Renge Supermemount was not satisfied with the said letter 0.1.25.06.2015 and whole another letter dis 31.12.2015 insking us to comply with the desired on job wark basis. Lafort they are of the goods manufactured on job wark basis. Lafort they satisfied the distribution to the other 300.31.12.2015 in the value of the goods manufactured on job wark basis. Lafort they satisfied the distribution to the other 300.31.12.2015 in the value of the goods manufactured on job wark basis. Lafort they basis are with the SON 300.16 of 2016. To some then basis form the dury and vicanous interest and popelly faitling. Day made asymptotic offer the Difference, and other with interpot and popelly faitling, they are be served with 0.102.2016.
- (b) The appeliant had controlly sequed Canvel, contill at the Ijme characterial of such 5 but obtachardly on the track of high of energit according to be manufactured on job work, only had reversed/ooid Labouhe Central croduler the event hyper made used in the goeth menufactured on phetosisk, which amounts to nate ovsilling of Central used) on the said quality. Hence, invoking the provisions of Bule 4 of the CUB (2006) was resplayed and for the provisions of Bule 4 of the CUB (2006) was resplayed and for the provisions of Bule 4 of the CUB (2006) was resplayed and for the provisions of Bule 4 of the CUB (2006) was resplayed and for the provisions of Bule 4 of the CUB (2006) was resplayed and for the provisions of Bule 4 of the CUB (2006) was resplayed and for the provisions of Bule 4 of the CUB (2006) was resplayed and for the provisions of Bule 4 of the CUB (2006) was resplayed and for the provisions of Bule 4 of the CUB (2006) was resplayed and for the provisions of Bule 4 of the CUB (2006) was resplayed and for the provisions of Bule 4 of the CUB (2006) was resplayed and for the provisions of Bule 4 of the CUB (2006) was resplayed and for the provision of the second method of the CUB (2006) and subsequent (2) (10, 11935 (12) TMI (2) (993 (61) ELT 2 (SC)) and subsequent, pronounced in the provisions of Mas. Metwo Cenertari Charlest Kerlaeva ELS (2007)(1) TMI (1) 27 OEQ(A), Metwo Cenertari Charlest Advection and ELS (2007)(1) TMI (1) 27 OEQ(A).

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Sec. 645(3)227

Maniaers, Eld., (2016) (8), (MU 436-10-5) AT, Mow Eckel) and M/s. Maning value Makiners Eld. (2016)(2) The 38- CES FAF New (2010)

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(a) so time in file infinitelian for elevating action le pay proper llenate a norm. upter Rue 8(84) at the COR 1904) is only a precedural coquirement. Admittedly, no indication was given by the appetant out memory. two suival that in the large the appearant race not loss the choice to avait online of expering the proportionske prediit, hence the department's control that the appellant has no other option but to accept and comply then Rule 0(300 of the GCR / 2004 and to make payment of 8%2/%, of the value of the exempted goods/value of examited services is not convincing and so: auteplable. The Rule didpolicy jown say such test tyrns - be pressive and contribute lark n Rale 3(35) is intended to make Rale 6(3) workable and not to take away the option available to the appellant. Hence, more failure to ratio are in carried be said that the Rule 5(2)(i) would be concernally come interapplication. I ne appellant placed reliance on the case law cronocrosed by the Stoneme Court in It eldess of MS. Prepot Meto an FMJ [2015] D.(16) EMI 92 (-Supermed Cont/2016) (326) - (1.288) (SO)]. which was further to tilled in the following cases:

> wA: France Relian Co. Eve Ltd. (2000)(3) TM (108124-555) , Center Rollet, Mark Collej.

> (4.5) Pulst directed Weber (19,100, (2004))7; TW- 98- light Count of University of a robod?

N/S_A8IG1177, UKI (2016)(5) Th. 358-CESTAT),

n/a wurdbirdd Phanna 194, [2017] (21 TM (759) - CESTAT Lyderabad)

Mist Cremes & of uctural Engineers (2010;8) TMI 287-CESTAT, Bangelorej

 $M_{\rm S}$ Delta Li Estaral Regionand Industries (ef. [2017]) 1) TMI 2011 C ISTAT, New Delta]

M/s. Metholical and Mallundial Ltd. [2016(9), 169, 426, 40ESTAT. New Dem]

MAN Melliya Ki Silanda Gundustries Fiye Ltd. (2016)3) 104 304-(1957)47, Mini teij

bila istar Gooldis & Containers (P) E.J. (2017(5) FMI 1894 CESYA) : Mumbril

Carlo Martina

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Mis. Tilaknagar Industres 13, (2016;12), IMI 1279 COSTAT, Mulaosi

- (d) The adjudicating authomy rolled on the cecision in the case of Mis. None as Financal (free a) (cd. (2006) (44) (FEE 0.21) (com(), but his law position involved in the said case is not applicable in the present case, as free band (cdgment, is of the period when the present case, amendment to Buck 6(3) by the Finance Aut, 2010 was not made. The present case is rotated to the period subsequent to the present made. The present case is rotated to the period subsequent to the present made. The present case is rotated to the period subsequent to the present made the Bule 6(3). Therefore, in the centest of the amended processor the 60 get and was at fiberty to inverse the present present prediattributed in the quantum of inputs and mout so visas and by foregoing the predict the spectral had comption with the obligation costed uncer 6 de 8.
- (c) It is soft of legal position that in the case of consist of legal decision on the same law point, the decision which is favourable to the assessme at an be preferred and optical waterningly, even that yn the cost taw relice apon by the adjusteding authority is not apont splet to the prefert case of the special cost of some case tax are in tayour of the appellant and hence the ratio of the sold decisions should be applied to the prevent case of law.
- (f) The antibal is presequential liability and when the dynamid of making covinent @9997780s not actual rate question of lovy characteristication BHE 14 of the CGR, 2004 modewith washing MAA (*)) etAct covin of prise.
- (3) When the domain tils in all sustainables quadrie not imposing penalty these and arise. The appolicial was under penalticle peliof. Jonds, the solutioning putterity should have intransed from medsiliar of consity, but in posed excessive penalty of Rei 1,00,0006, which is not consity, but in posed excessive penalty of Rei 1,00,0006, which is not commonstrate with the lasts of the present code. There is no fourning to just for high penalty that machanically proceeded to certifier the pesalty. Therefore, the action on the part of the adjust call in autifier is, being prolifery excessive and non-judgroup, costaves to be real asion.

 10. The Central Board of Excise and Coston's Table/de Notification Not (\$2/2017 CEs. (NT), die 17.10.2017 room with theans's Order Not (\$5/2017 CEs. (NT), die 17.10.2017 room with theats's provided the Undersigned as appendix automatic Section 33.
 -Itd: \$11.2017 has appointed the Undersigned as appendix automatic Section 33.
 of the Conics. Excise Act, 1944 for the Jurpose of bassing enters in %5 prevent agencies.

 Accordingly, the Aspectant ware granact apportunity of heating on ASE2 2018, 12 D3,2008 and 22 D3 2018, seea of those export indices was avoided by the

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V249/RvF02017

Accelent, silbough is their Aphene the Appelent desired to be beard in person. The mighter if admission weights' admission wilding on responding to the motives issued to their for reasonal hearing vide letters did in ton.2016, 19.02.2018 and 14.03.2018. In the case new 1 are considered to properly sites (with the expension the context of Proviso to policy (30.14) of the C-AC 1881, as no adjournment to be graphed more transmiss times while burning of the operation theorem properly to device the special.

12. Overy of the aspect oper ofwas provided to the Superintentent (A.t.).
 Contrat Exclusion, drongadh vir e letter and 10.00-2017 and it was also informed about not learning schedule, built ofking has been received from them.

2.6 E<u>12 (9866/78</u>

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2.1 Chave satefully gone through the opace tappers placed before inclored via satisficient mode by the Appellant build; the proceedings, which took place tiefere met that difficure Appolical Las elreedy made payment charter only and interast which has ensary beth encoded for appropriation in the impugned OICs bande thruit that there is substratial compliance to Section 267 of the Central Taxies Act, 1844. Accordingly, 1 proceed to Jecide II is appeal.

 $> 2_{\rm e}$ Prima facia, had be distrible two elses had optied not to contest the SCN, colonities the certains is the depend of an authors were being of the appellant informaor suit 6(3) () of the COR, 1992, when is evident from the submission before the adjudicating of there a made view letter dia 01.02.2018 and kept his ector (seion) in fled to control the interstium of schelik programs in the SON institut to them. While adding compasion dbi.01.02.2018. The appellant have provided a copy of Challer Air 28 (11) 11 (9) and Convex predit register entry and 24 (1109) 18, reveards the american with interest nonialided from them in the SCN and which have been appropriated in the CIO. eacons or the adjudicating authority. The Appellant had requested to assist the uncessings in the context of the payment of amount with interest made by them outwill in the 30 cave beried pressuiced from the Sate of receipt of SCN by them. Thus, them were no retirments or arguments marketly if a Appel ant briters the adjust calling surfacily to chattering like validity of demonsion) within the context of evaluation by attaction with the p on to cacle does to provide site 3 in 0 st frequees (2001 and vs. Jose vare law in succes shills show Hersdon and Sunfgratual Stangers ally being raised by the Appellant before realized of Millions, which is required to be restricted by me in terms of the provisions of Relei 5(4) of Rie Certral Ecologi (Appeals) Rules, 2001, which restricts submission of use Conal evidence, whether was or documentary, other than the protonos protonost by then during the course of the areasedings action the adjustrating authority. Hewever, concertitatifie Appellant had optical not to contrast the SCN considering the smallness of the sum of avalant viscests the cast of cartesing the same and for that renson onty they be the presidence and ended in the SCN. The deed is prough to make obilis (each of finding) exception as provided in Rule o(1) of the Contral Presse (Appendix) P Rules, 2001 and to allow, per Appellant to present than easy and asymptote at the stage

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and for this reason in forms of Fulle S(2) ibid. Tailow the Augedanis to precise work shorts sign in this respected misistage, words they during availabing the adjudication proceedings.

2.3 Online: examination of the approximation priority for determination in the approximation of the Contral Exception (Act, 1944) are not following.

- (a) When or the compliance made by the Apuellantity way of lowers of Central predit of Bs.1,01.4776- myGved in line hours used in goods, inclustry pretion (no-work is sufficient in Imms of Rule 6(3) (i) of the COB, 20042.
- (b) Wes II are any owration as eleged in Para 1. of the CCN regarding the amount marked in respect of the quantity of inputs used in II a manufactum of goods on per work and cleared under exemption under Netheau on Net 30%s. CN, dist 1104–1804, which is not in accordance with the term (last given in Rulz 0634%D and Rule \$(079);) of the CCR, 20042.
- (c) Whell or in the facts and direct stands of the case, the Apacitant were left or or in problem but to ranke payment (§6807%) of the value of the exempted goods, manifactures by thereferenced services tendered by thes, in vertice if Rule 6(0)(i) of the COR, 2004?
- (d) What should be life around of demand to the continuor? Under which provisions of the averaging demand may be continuer? Is a probably part to 1607 of the average demand? In 1607 of the works and user or edident and? In 1607 of its case to increasing devially on the Appellant under RDB 16-billier CCB, 2004 and what should no the Clancia discovergenals?
- (c) What should not be according to the probability for a not be defined. (c) What should not be according to the case being and months of the case being and months of the case being and months.

Lating the both (e), (b) and (c) to perior, from the facts and droum standed of the case of the appellaat, a can not be sole that the appellant were unawarn about the provisions of Wollfballion No. SS/S4-CE, while the aim of the pools must about well by them on gas work basis which if payment of dury in its case of the for appellact backfield intimetion did.21.01.2016 with their consent even end.19.01.2016 to avail the base field intimetion did.21.01.2016 with their consent even end.19.01.2016 to avail the base field hubification No. SS/S4-CE. It is also an admitted for that the appellant were availing the heights of Convet erection their appellant is to inimerulate using at the exclusion gas/or in tempolity of Convet erection their appellant is to inimerulate using at the exclusion gas/or to provisions of the CCR. 2004. There, for appellant the that disperse to be goes from their factory after availing examption contained in No.8006 Using onces from their factory after availing examption contained in No.8006 to appellant the matrix from the Principal manufacture of the appellant has also ever ont that the appellant has maintened, data was provided by the reak with the materials were received by them the Principal manufacture of the appellant has an matrix the poster. In the term of regiver and challe is perior by the material terms of all with the anamatrix the poster. In the term of regiver and challe is perior by the material terms of the second of the second code of the terms of regiver and challe is perior by the material terms of the second of the second code of the terms of regiver and challe is perior by the material terms of a matrix. to 0.0 (a) (b) it is (b) (a) all reactified user or d the job work register. The appet ast har later rover kei at the one of pach menths of Jan 1419, 2015 to June, 2015, the propertionate Cet valia ed La nousting la Rol 101 4267 involvar, in the mark facture of espisioning agés manufactured on you'verk has a letter ighthey have shown the same by the ER-1 returns. as foredil utilised when input goard are removed as such (Rs.) for y because there wee to such spector on this permitting conservation leads of Ralo 3 of the CC-c. 2004. provided in the presented formation the HR-1 returns. All these labes are apparently whether the specification metric periodical returns for the manner of tanuary, 2018 to Junt, 2015 size, where its appellants had declared the goods dealed by them on purchase of dray as well as the goods on which exemption was availed by their under Neilipelia, No. 53/3 FCE. Looking to all twee faule, the epuellant can not be malpernan in argue with the older of constances of solvand statutely provisions, and it is also not parable as to what prevenced the appellant from filling root of internation to compare distination in terms of Bills (0.56%) of the GCR, 2004. There is apparent follors on the $_{
m point}$ of the supplication its measured intimotion for the prime from the targe 2015 $_{\odot}$ March 1996, mittad Ev. 2014-balan tiAbal, 2016 to June, 2017, for Ev. 2015, 13, a troughthey have debiled the proportionate predit availed by them on the nexts used in ther traditional of Bielescipable goods on job work basis.

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Since above context, while looking to diviplob from the apacitant that the material of not filling of mation under Role 2004, (a) or the CCR, 2004 is sliggether different from the in prestor, of able exercising by each from the facts, when the appellam hart debred entrie and lot each month the Convector (CC) experiences to the fracts, all but all but all the match source of the exempted goods, is variant out its exercise of their option. From the flow of the protects, if capters its fraction, active 3(35) or the COK, 2004. Of course, to give a code to that positive to their ander bare 3(35) or the COK, 2004. Of course, to give a code to that positive to their ander bare 3(35) or the COK, 2004. Of course, to give a code to that positive to their ander bare 3(35) or the COK, 2004. Of course, to give a code to that positive to their ander bare 3(35) or the COK, 2004. Of course, to give a code to that positive to their ander bare 3(35) or the COK, 2004. Of course, to give a code to that positive to their ander bare 3(35) and the COK, 2004. Of course, to give a code to that positive to their and regulated to inter all is writing to the function of a code to that positive to the second with which they have apparently and available of gired.

Sumption that shows 1.1.1.1. For the issue of a lowing Condenation/weiver (a) if e (a) One that lapse of not officially the department the appeliant has provided many case law initial function but most of these cares are pronounced by the CESTAT. Against all this case, and that a Consult some Appear No. 16.27506, which has been fired by the department in Consult 19th Court against the CESTAT Order in the case of Ris

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Mercedesi Berta (f) FVF 1 oft. [2013] (r0) ISTR -911 (in latimation like Order offer (3.08.2017) The Bourbay High Court has already administrative some and taimpolities following substantial questions of law for due (File in rediction in terms of Comon 10.4) of the CEA, 1644:

- (a) Whenhet a manufact (ref of yoods of the provider of onlip it solvice thereinsites what edite as "The assocated") onling that a training responder monotonic terms of Bule 1.(2) of the CCR (2004) is represented to every sole) for low payment all amount it terms of Rule 0.(3)(1) of the CCR (2004) as interaction of the same interaction with an amount it terms of Rule 0.(3)(1) of the CCR (2004) as interactions of the same interaction with an unit it terms of Rule 0.(3)(1) of the CCR (2004) as interactions of the same interaction with an unit it terms of Rule 0.(3)(1) of the CCR (2004) as the Legistric terms of as passibled under Rule (CCR) (at of the CCR, 2004) at the Legistric grades as passibled under Rule (CCR) (at of the CCR, 2004) at the Legistric grades (at the severe with all as can be expressed at any time of the Financial year, at the sizes, with all to assesses.
- (b) Phellier the procedures and conditions prescribed updat Sub-rac (24) of Role.
 6 of CCR_2014, are ther datory in patients.
- Whether an assuration, while fails to exercise option under Rule 3(3)(ii) of CCC, 2004, 19 Table to pay be amount equal to 355 of the value to the ecompact successervices has presolved under classe () of Criticale 6 DQ.

Covergination of the value of the sources regards to the manual or nature of the assessment of the manual or nature of the option by the assessment of the provisions of Fuke S(14) of the COR, 2004, which is squarely applicable in the content of the case of the sources for application of the COR, 2004, which is squarely applicable in the content of the case of the source in the core of the sources for minimum myself them growiding ends that we in the core of the source the point (a) (b) or (c) at this stage, when the fuel or minipote the source of the transmission that it was doed in the core of the source of the transmitter of the source of the source

2.5. New control is the original when the matter is being remarded back, if the frist the final view on this point bac also be possible only after the final order of Bombey Pigh Could in Central Hadac appear No. 182/2016 is received and the second a recommod in the context of the facts of the present case of the back like is the level of the facts of the present case of the back like intervention in the context of the facts of the present case of the activitation, or that's the best interest of the termined back the entire matter to the activitation, or that's the consider the patient matter shear in the context of the terms of the case of the

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aspelors, and alier providing five consideration to the final order achieved from Sembry Finh Court is Central Eccise Appent No. 122/2013.

• • • In the Cael-ground of this above discussion, dealing with spint (e), I objective acting solution the manyored OIC and allow the appeal field by the appeals it by way of rementing the matter back to the adjudicategraumorry to quartify the amount, which is regured to be regerered, in finites of the formula provided in Rule 20AiB() and Rule. 2(3/6)c) of the CCR, 2074 and their to goes a reasoned and speaking order felting into ey) signation the just quertheat on list above, in the context of the application threef. In inference to the prival paid order of Boarbay Figst Court on the Cardial Excise. Appeal rfo, 535/2016 in the case of NAS. Mercapes, Service MM. Ato: "When the entire" matter where memorided back, the objection relianthancy is placed the liberty to decide \mathfrak{f}_{12} is such a) implies (including the separation the contract of the above, and information of Rule 15 of the CCP, 2004. Keed eas to avoid rere that the in the process of the remaind, t is adjusteeting excently should grant fair and reasonable opportunities to the appallant. to submit their written submission and also of being heard be sonally. If the appoliant plends for the same. The Appallant amila so predied to provide within two weeks from the flare of receive of this order by them, the details and statistics fluly subported by califable raidence to quantify the amount of Cenvet credit reversal in the partox of international contract of shares and star (CSA)(c) of the CDR, 2004, as one of the offensative ip for to arriving at the final occurtance fithe antours to compare the mode system. conside of on of the mercer.

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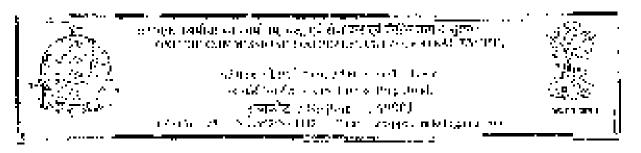
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CORRIGENDUM

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