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	पुरास संहोध, प्र मुख्य (मर्चकर) म्राव्यकेन Record by She Kumar Satosh, G		
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:c	য়াব হৈ সামৰ বাবে সামৰ সামৰ সাই বাবি সাম সুই নৈয় বিষয়িক কৰা ৫৫০ কাৰুৱে প্ৰথম নাম কৰে বাবে কাৰ্য্য কৰা বাবে গোৱা হৈ আৰম্ভিন ইবলৈ কৰি সামৰ বাবে হৈ বাবে কৰা কৰা বাবে হয় বাবে বাবে বাবে হৈ বাবে হৈ বাবে ই কিন্তু কৰা বাবে হয় কৰা বাবে হৈ বাবে হৈ বাবে হৈ বাবে কৰা কৰা বাবে হয় বাবে বাবে হৈ বাবে হৈ বাবে হৈ বাবে কৰা হয় হৈ বাবে হৈ বাবে হৈ বাবে হৈ বাবে হাৰে বাবে হৈ এ আৰম্ভ হৈ বাবে হয় হৈ বাবে হৈ বাবে হাৰে বাবে হৈ বাবে এ আৰম্ভ হৈ বাবে হয় হৈ বাবে হৈছে বাবে হাৰে বাবে হৈ	्रम् अन्य के किस्तुरिंग के स्थाप के साथ के साथ स्थाप के किस्तुरिक स्थाप के साथ के साथ के साथ के साथ किस्तुरक के प्रियम के साथ के साथ के साथ के साथ के साथ के साथ के प्रियम के साथ के साथ के साथ के साथ के साथ के साथ के साथ के साथ के साथ के साथ के साथ के साथ के साथ के साथ के साथ के स	gan, yapat kana ang di disaran 12 Mang di Ang di Kana ang di Kana ang Mang di Kana ang di Kana ang di Kana Mang di Kana ang di Kana ang di Kana 22 Mang di Kana ang di Kana ang di Kana 22 Mang di Kana ang di Kana Mang di Kana ang
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н: Г.

েলন নেনা হয় দেশসক আনহয়। এই এইৰ প্ৰথম উঠিয়াৰ উঠিয়াৰ প্ৰথম ক'লি ব কুম কৰিছে বিশ্ব কিন্তু কৰে বিশিষ্ঠ কৰি বিশ্ব কৰে ক'লে বিশ্ব কৰি বিশ্ব নিৰ্বাহিত কৰি বিশ্ব কৰে বিশ্ব কৰি বিশ্ব ক কিন্তু কৰে বিশ্ব কুম কেনা ক'লে প্ৰথম কৈ বিশ্ব কৰে বিশ্ব কৰে বিশ্ব কৰি বিশ্ব কৰে বিশ্ব কৰে বিশ্ব কৰে বিশ্ব কৰি ব বিশ্ব কৰে বিশ্ব ক कुरे करिया । सरित्र, साथ सर्वन्द्रक भिन्ना, हा करिया । सर्वक क्रि. क्रा.

n en service de la service de la service de compositione. Consideren et del i Porte el region de Unit Maler, el France. A service de la conservictione de la conservice, constante de la constante de la constante de la constante 2000 metres Constante de la conservictione de la conservice de la constante de la constante de la constante de la constante Constante de la conservictione de la conservice de la constante de la constante de la constante de la constante

- ৰ', বন্ধ নাই বিভাগ সমূহ বিভাগ নিৰ্দাৰ সময়ে উপনি সময় শৰ্ম দিনেঁ প্ৰথমত বিভাগ পৰা সময় বা বিভাগ সময়ি এক প্ৰথমত 'প্ৰথময়া আগমান' বিভাগ প্ৰথমত হৈ বিভাগ কৰি বিভাগ বিভাগ বি উপনি মৃত্যু নি মেৰ্ম স্থান বিভাগ বিভ বিভাগ ব বিভাগ বিভাগ
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- alle i savinte da lottere Rocketter anna Alexandra e Sule e Sarae e Calendaria. In Land of geography an anna Alexandra da Maria anna Alexandra. 11
- seperation of an annual sector of party of Portan (1) (2) is an electric state of a sector of party when an is a balance is a set of a general sector of a sector of the sector flat when the sector of the sector of general sector of the sector of the sector of the sector of the sec Decade sector of the sector of the sector of general sector of the of the sector of the of the sector of the s : -1
- Constructions of the second state of the 121
- индан улс, на на Силбебия бълга дене Флански и А. И. 1971 г. Сеневарии, истории Бълга и И. С. С. Сенева докобест нео Ма. Со влен не се настие и истории и 1973 г. Сеневарии Бълга, правото и истории и простории страта и ремер Семет № Сенева и состати и 1973 г. Поди Истории Селева, правото и простории и се состати и ремер Семет № Сенева Селева и состати и с 1973 г. Поди Истории Селева, простории и состати и состати и состати. 24-
- tý nev nastrové za užtatov nastrovou početnosti početnosti početnosti početnosti početnosti na zákon nastrova p početnosti početnosti za užtatov početnosti početnosti početnosti konstrukti početnosti početnosti početnosti p početnosti p početnosti p početnosti po početnosti po početnosti po 1.1
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- ু বিভাগ হৈ এই এই সময়ে, মেৰা মাৰ্কিয়াৰা প্ৰথমিক সময়ে এই এই বিভাগ বিভাগ হৈছে এই বিভাগ বিভাগ বিভাগ বিভাগ বিভাগ দুই উদ্ধান বিভাগ বিভাগ বিভাগ বিভাগ বিভাগ বিভাগ হৈছে মেৰা মেৰা উল্লেখ্য বিভাগ বিভাগ বিভাগ বিভাগ হৈছে বিভাগ ব বিভাগ বিভাগ বিভাগ বিভাগ বিভাগ বিভাগ
- 1.11

<u>_:: ORDER IN APPEAL ::</u>

The present five apheals need been filed by M/s. Sainath Incustrial FURIS Pot. Ltd., Survey No. 44/1-2. Sansanpar. Alang-Shavhaqan Boad, Nooto Nagchaniba, Bravnagar (Nevern offer referred to as "Appellant") openist Ordersan Original as obtailed in the Table below (nervinafter referred to as "the impligned orders") bassed by the Assistant Colin Salcher of Control Except Division, Junagach (hereinafter referred to as "the Revision, Junagach (hereinafter referred to as "the authority"):-

🗇 - Angewi ku	Under-In-Original No	, Peranti	Dal Huy
Ч.).	Esite	-	neo sed
V2/266/EVR		1 45-16, 2014	3.59.502
	17 dated 21.00.2717		
2 <u>72/262/27</u> 8		[Hac. 2014	3,59,303
	<u></u>		
i i Maranak		[Lone, 2014]	2.10.575
_	17 dated 51.00.2 17		
- 4 - 17273 6 478VB	22017 A5/converter read/active	Televent Te	🗌 છેલ્લા દુલ્લો
	<u>17_d2ted_31.03.3017</u>	i ⊌arch 2015	
1.257-1674-308	777/17 65 (Excts e/Demand / 2016	April October	7.02,625
	12.04040.01.01.2517	2.11	

2. the brief facts of the case are that appellent, engaged in manufacture and clearance of excissible grads with Sur, Sur, Senzane, S.U. In anne, S.U. Lydromixture end, talling under chapter 27071000, 27072000 E 27075000 ef. Central Excise Twriff Act, 1995 (berematter referred to as "CELA, 1980"), was holding Central Excise Registration No. AALCS12059XW901. The structury of manually ER-1 returns for the borned mentioned in Table myea or that Appellant had distant goods classifylin, 5. , Beizens E. S.I. Hydromicure under CCISII. 29022660 E. 29620060 respectively activating Central Excisit data (#175. atv whereas up to March, 2014, the appellant cleared these goods those Chapter. 27071800 (r 27075000), which attraction Central Exclaminity (#14% acts. The Department alleged that Appeldant infsciars hep 5.1. Benzene & S.L. r ydramtsture, undar KTTSH, 29007000, & 29023880, respectivoly, as the said products were correctly classifiable under SETSH 20070000 (in 2707000) respectively and Central Excise duty was chargeable (y145 adv, whereas Uppy cleared the same @125 of Central Excise buty and thereby short peid Central Excluse duty thoreon for the period as mentioned in the above table.

7.1 Show Cause Netrices were tasked to Appellant by Assistant Commissioner, Central Excise Division: Bhavnagar proposing demand of Central Excise duty under Section 11A of the Act alongs thurseness under Section 11AA of the Act.

Fage 34,010



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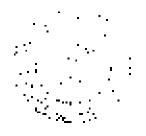
The Show Case Notices also proposed to impose posalty index Section 11AC of the Art read with fore 23(1) of the Central Excise Read, 2002 (parameter referred to as 'the Rulas'), the tord Snew Cause Notices Issued for the period (con-April, 2014 to October, 2015) were adjudicated by the Invertiadjudicating actionity on 31,03,20,7. Vice the impogned orders remerean the tower adjudicating outhority confirmed the demans under Section 204 of she Act adjudicating outhority confirmed the demans under Section 204 of she Act also injoint interest under Section 11AA of the Act and also imposed pondity 2563' of Control Excise duty confirmed upper Section 314.511 (b) of the Act read with Rule 25(1) of the Rules.

 Beam, apprieved by the impugned orders, the appellant preferred present appeals, retensition on the following grounds:

3.1 Appellant submitted that Sur Penzerie, S.F. Fotbere, E.S.F. yokon: Norre of owen purity state classification index from 0. 15H 290220aa0 St 290200aa0 respectively and the same was not classifiable under CETSI 27071000 & 27072000 of CETA, 1985, that they should remy to Show Cause Netrice, which have seen servered by the lower administration authority: that they read on their reply. to Show Cause Notice submitted to the acjudicating attantity vice paragraph 3, 4. N. 6.1 H 6.2: that the lower adrumenting activatity inis-independent the case. taw of Oswal Petrochemicals (14 reported as 2000 (326) FUL (2232), rita bally that they had a whild reason of the purky of the products inclufactured by them. was \$9.87% and hence some was falling under Tallith form 25062000 as per explanatory agrees of the LGN and clarified by CBEC vide Circular F. Nu-83/20/86-CX.3 cases 22.00.2016. Unat they had no intention to hay their dury. tratility at lower rate: that the department had not produced any evidence. showing that purity of the linis redigoods of the epoch ant was less than 955° $\mathcal{A}_{\mathrm{res}} = \mathcal{A}_{\mathrm{res}} + \mathcal{A}_{\mathrm{res}$

3.2 The appellant further contended that the annally impased under Section 10AC of the Act is illegal in as much as intertion obout commission of any attende is to be proved which is absent in the present case; that no evidence was addrived in the Show Cause Notice to establish that the alleged acts of emissions had been committed by them deliberately or continuationally of in flagrant violation of pervisions of law or with Interf to evide phymone of duty and hence no parality is proceeded upon them: that we penalty is imposable for all inconective pervisions of the operation declared/list as held in the case of Smith the Beechade Concurrent Health Care the reported as 2004 (1977)

Note 4 of 10



ELT 27(1) (E): that an attempt to change a assiftation to enter to obtain the bandfit was not itself punchable under the Act of the Rules as held in hiddbrator. Etd reported as 2000 (116) EET \$49 (Trit-unal).

the Appellant second copy of the impligned orders on 25.04.20% and h. h Ked appeals on 24.07.2017 rile, boyond period of 60 days but within further 30. days a organic application for conclusion of Celay as their consultant way basy. with adjudication procedurings before various authorities due to drive of Adjustication; that the constituent being a chartered accountant was busy with the reply work of natices issued by the income tax apportment due to demodefization of currency and statutely addit work of nationalized banks and they were also assy with the origination and consulting work of GNP and hence. they could not prepare appeals within 50 days time, which was not incentional. on their party that if the setay is not continued, they will suffer in example. boshdamage and they rely on judgment in ease or sist. Katijit and others, reported as 1987 (28) CLT 195 (SC). Bhas Singh and Others reported as 1987 (32) ELT 256 (SC). Vecabhai 🖗 Vaijayantabai Baburao Patil reparted as 2001 (102). ELE 15 (SL), C. D. Steel (P) Its reported as 2003 (196) FLT 031 (T1.- (olive)a); that they had a good prime face case and delay wohim of 30 days may be candanad.

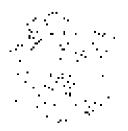
4. Personal hearing in the nonlicer was attended by Sbm W. N. Verlotanya, Chartened Accordination, who relterated the grounds of appeals and submitted that it is clossification dispute of their products; stated that number of the products is 95% of more (but aid not submittany Test Report) and claimed that products are classifiable under Tartif from 2902/000 and 2002/000) respectively as per test report of W/s. Microtex Research & Analyticat Lab.. Vacodaris; that since it is classification issue, to penalty is imposcible on them. $\frac{1}{2000} \frac{1000}{2000}$

FINDINGS:

5. A basis capetully good through the facts of the case, the impugate order, and written as well as trail submissions made by the Appellant. The issue to be decided is writtlen:

(I) S.L. Janzeo & S.L. Fydsomisture manufactured by Apachant and Classificate under TariTilitems 29022000 & 29023000 respectively or 27071600 & 27075000 ? (In Apheliant is Jable to pay differential Central Excise duty as montlaned in the Table of para 2 of this order alongoith interest or nat.

Note 5 of 10



(11) Penalty is correctly imposed in the impognet orders or otherwise.

5.1 I find that the Appel and their appeals beyond herbol of 60 days stating that their consultant was busy with work related to adjudicating proceedings before withow authorities (No to othe of adjudicatios, that the consultant being chartered accountant was ausy with the only work or notices issues by the income Tax department due to demonstration of correctly and statutary and work of noticealized backs; that they were also busy with the origination and consulting work of Gall and hence they could not prepare Appea. Were column within 60 days time, Since the supeaus have been filed within further time of 30 cays as presented, index the work incodere delay to rifing appeals in the interest of justice and hence the supeaus normality or rifing appeals in the interest of justice and hence the supeaus compared.

Appellant submitted that S.I. Benzene, S.I. hydromistane of lower purity. <u>5.</u> were excluded from Tanif froms 2902000 E 29923000 respectively and the same were classifiable under Tariff menss 27071000 & 27072000; that they had submitted a convior test report data (19-03-2016 accretwith proly to Show Cause) Netroe, which has been ignored by the lower anjuditating authority; that they rely on the submissions made in detail wide their cepty to Show Cause Notice. submittee to the adjusticities authenty whe paragraph 0, 0, 5, 0.1, 0, 0.2 and reflerated the same for the purpose of the present appeal; that the lower acjudicating authority misinterpreter the sitation of Uswal Petrachamich's Ltd. reported as 2000 (126) ELT 1202 (Tribunal); that the purity pelcentage of 5.0 Benzend manufactured by them was \$50,620 as non-light Report. WARL/CREW/19425/15 dated 19.00.2015 and hence same was failing under Taviff. trem 29072000 as per explanatory notes of the HSN and CBEE Circular L. solu 63/20/88-CX.3 called 22.09.2016; that they had no intention to pay their duty. traditivial lower rate: that the apportment had not produced any evidence to show that purchy of S.S. Benzene & S.H. Indirentizture in anafactured by the $\sigma(0) \sim \gamma^{\rm p} \gamma^{\rm p}$ appollant was less than 95%.

(c) if find that note 3 of Chapter 27 of the CETA, 1989 is as order.

1.1. For the perposes of terr({ items 2707-10-55, 2707-29-00, 2797-20-90 and 2707 (i) 20. The terms "benzol (benzene)", "tolaof (toluene)", "wylof (xylenesr" and "haphthalene" apply to products, which contain more than 50% by weight of benzene, coluene, xylenes or capitibatene, respectively."

2707 BILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR SIMULAS PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC

P.g. 5 of 10.

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CONSTITUENTS EXCEPTIS THAT OF THE NON ABORATIC CONSTITUENTS.

<u>2707-15-00 – Benzai (herzeng)</u>	<u>ک</u> ړ.	74.S
2707-29 (K) - Toloni (tologie)	1	(43)
2707 htt 00 - Other propidite hydrocurbur	<u>ks</u> .	-125
<u>inizitimes of which 67% or indice by victure</u>		
Rincluding lesses) distils at 250° C by the		
ASTM_9_ <u>86 method</u>		

The Chapter heading 2902 spaces is under

2902 CYCLE HYDROCARBONS - Cyclenes, cyclenes and cycloterpenes:

2902.20.00	Benzelle	kz.	722
2202 30 00	Toioene	5	72X

6.7 I find that Note 3 of Chapter 27 saterfactly monthly the criteria desify. Benzene C. Toluent under Chapter 27, which contain more than 50% by weight of Renzene & Toulene under Tamit mein 27071000 and 27072000 respectively. Heading 7/07 record to Oile and other products obtained from distillation of high temperature, cool for on similar products in which the weight of the aminanci constituents exceed that of the non-anomatic constituents are classificate under leading 2707 influeing other argumatic hydronarbox, mixtures of which 556 er more by volume (including losses) distals at 250 °C by ASI A. Hit method whereas Heading 2902 refers to eyour hydronarhons - cycleries, cyclones and evoluterpanes. I no submission made/ repares submittee by the Appellant do not state/(reven does not incluste) as to what are the constituents of these products ay valuent of weight, whether the products in question are systic hydrocarbons. of otherwise and what is putity of the products in question i.e. Si Remone and \$. ^{...}. S.I. Stydromixture.

6.7 It is on record that the appellant "hanselves were classifying the analusts to question upon Chapter 27 Lill March. 2014 and from Anril. 2014, they started classifying the series products upon Chapter 25 without any chemical test reports shortited to the department only to pay functive Excise outy 4129 instead of 6.4%. If no that the act of the appellant is highly prosponsible and without any justification to samptly enorge classification of the products under Chapter 25 after classifying these products in der Chapter 27 previously. The appellant failed to substantiate the reason for this change of classification and samply refers to some fest modificient of a laboratory in Vacodara but failed to produce the said test report before the lower acjudicating archerizy and also haters meret verification. It is undisposed fast that classification of a product is

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to be claimed by the assessed on the basis of justified facts and if department is not in agrowing it, the appellant is doub bound to produce that basis/feat renorm to justify his claims.

6.4 While Duily reply to the Show Cause Notice, the angellant argued that upto March, 2013, they had been clearing their products classifying them under Chapter 29 one only during runancial year 2015 14, shey had cleared these products under Chapter 27 due to lack of knowledge and alloged horassment by the file floater 27 due to lack of knowledge and alloged horassment by the file floater 27 due to lack of knowledge and alloged horassment by the file floater 27 due to lack of knowledge and alloged horassment by the file floater 27 due to lack of knowledge and alloged horassment by the file floater cleares any letter/columnation support the allogation of horassment, it was the aphallant who classified their products under Chapter heading 2707 for the Shancial year 2010-14 and then changes classification upper Chapter heading 2907 w.o.t. April 2014 or words without producing any test report of hiorature or any other valid columnet. This is open mission float upper during for government/decaption of law.

6.5 Appellant failed to produce any occurrentary evidences in support of their. claim to classify preint studucts show Chapter Heading 2702 either before the adjudicating authority or during Apheni proceedings, / on the Tribucal In case at M/s. Tata from E. Steel Co. and, reported as 1983 (13) S.L.T. 1113 (CEGAT) has held that "Asods placehood as torgets products under a spaciale failtr. Item for a nomber of years carnot be classified soddenly under another tariff item without any cogenit reasons which are ensulutely essential to explain such the ige over-Auropt change in classification without assigning any reasons thereof is unjusticed, one statisable in law and, therefore, using the nationshed." It is isogneric was opheld by Honlide Scorene Coort inhoritod as 1957 (94) Eduit-A155 (S.C). Therefore, I have no option but to hold that the sub-ect products to question are class fixule under Chapter heading 2707 and not under Chapter hending 2907 as claimed by the appellant in absence of proper justification. ar d/or change in taw.

6.6 In Knibbe Supreme Court in case of Cswal Petrochemicals Ltd reported as 2004 (127) ALL AUL (St.) of masses the Ltwill Appendiated by Was. Cowel Petrochemicals Ltd on menits against Tribenal Order reported as 2000 (126) ELT (2732) (Lifbunal). The Appellate Tribenal th its order, following the ratio of Sopreme Court decision in the case of Wooduraft Products Ltd. reported in 1995 (77) ELE(1, 23) (St.); and help that the product benzere and Tourne are

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classifieble under Sub Heading 2707.10 and 2707.20 of Control Lacize Facilities. Under:

*3.1 Classification of General and Toblevel

The discussibility criterion for closefunction of Service and Tohtero is the punity or the product, as seen from the 13th Exploratory Holes to Chayler 27. and Charles 29. Under the HSN Exploratory Notes, watch are required to be (offerred when Toroff Entry is patterned thereon, as both by the Apen Coloff in the case of Collector of Central Extract shilloing a Maximum Provinces (5). reported to 1995 977 F.L.T. 23 (5.4.1) is specified cheresteely defined compound is defined to fin single chearing purported of known substance with speak out contrar other anatomes debherntely acted during or ofter its monifortone lineluding conflication)". The Notes further state with specific reference to kyata carbons, ond in verticular to Benzene and Tohmue that, in order to fail rander Chapter Heading 29.02. Bennane strand distil 78 to 958 by volume within 6 20 L range which focuses 90.10 L and thet Benaero of lower ounity is excluded (Heading 27.77), and cost Tubbue work districts to 9% by which e which is 25 C marge estimates brees 110,30 C and that Taiware of ideer parity is excluded releasing 27.077. The LeuC rule its letter I - Ms. 83720706 CK. J. dated 12.9 (984) had clarified that the distinguishing orderin for classification of Sources and Tabletie and Xylene, emerged makes Clearter 77 or party: Clearter 19, would be the test load down in 15% Explanatory Notes and then the 15N cest. could be adouted for detentiality for classification of these orthogen for the physics of levy of Central Excise daty. The Bembay-1 Collectorate had also issued Trade Notice No. 76/86 on the casis of this letter. In step of the phone, we have that the attendantics autombly has even in a replicy the assessment <u>contentiant that remine was no</u>t a callering for the purpose of operationing <u>chasification p</u>ilą petro-chemico' product under Compter 29. 毛べ参

3.2 The recondents were festing somplex of their products, Review and Tobarte in their Quality Control Laboratory. The said reports indicated that the percentage of Benzene and Tokarte by weight separately was less then 96% e.g. in respect of clearance on 16% 1990, the weight of Toharte was 84,30%, in respect of clearance on 16% 1990, the weight of Toharte was 84,30%, in respect of clearance on 11%-1990, weight of Benzene was 75,36% and in respect of clearance on 11%-1990, weight of Benzene was 75,36% and in respect of clearance on 11%-1990, weight of Benzene was 75,36% and in respect of clearance on 11%-1990, weight of Benzene was 75,36% and in respect of clearance on 11%-1990, weight of Benzene was 45,36% and in respect of clearance on 11%-1990, weight of Benzene was 45,36% and in respect of clearance on 11%-1990, weight of Benzene was 45,36% and in respect of clearance on 11%-1990, weight of Benzene was 45,36% and in respect of clearance on 11%-1990, weight of Benzene was 45,36% and in respect of clearance on 11%-1990, weight of Benzene was 45,36% and in respect of the short gauge testing vision public the the Benzene of Tohare contents were lead theo 98%. Further, the Product Bolietin (Content on the Source that Source and Tohare contention with 10 spectrications. <u>Since the restance on Tohares and to be show</u> and to be respected by the contention with 10 spectrications. <u>Since the restance on the short during the two page theoly, or contended by the Benzene and Tohare menutatured by the contentions is a classification of the Benzene and Tohare menutatured by the contentions is a constituation of the Benzene and Tohare Product 2707.20 (experitively, or contended by the Benzene and Tohare Product 2707.20 (experitively, or contended by the Benzene and Tohare Product 2707.20 (experitively, or contended by the Benzene and Tohare Product 2707.20 (experitively, or contended by the Benzene and Tohare Product Product 2707.20 (experitively, or contended by the Benzene and Tohare Product Product 2707.20 (experitively</u>

(Emphasis supplied).

7. In view of ebove, the contention of the Appallant that their product 5 Canzone had purcy of 99.02% without submitting any Test Report and keeping department in dark call't be accepted, more solvment they have been classifying the same product under Chapter heading 270% tol. Watch, 2014 and failed to produce Test Reports of approved laboratory before adjudicating authority or

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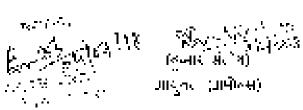
own this Appellate according. Further, they have failed to produce any test report in respect of SLI ydramicture. Accordingly, demend at only of Ry-40.33,797/- under Section 11A of the Act is required to be upheid. The payment of fatorest is mandatory consequence of the Contral Perse Curry Bability. Since Central Excise duty is payable under Chapter meading 2707. The appellant is directed to pay Interest assounce: Section 11AA of the Act for myllin.

i the that the dependent has behaved in a very irresponsible memory Ж., and suppressed the facts by not making test reports available with there to the department and hence, imposition of penalty of Rs. 76,76,8657, updot fortion "PAL(1)(a) of the Act is justified, usual and proper-

9. In view of above, suppodd the imploy eclorderand reject the appendix

अमोलकतां चारा कर्न की एंड अपीलां का निपलास सारोक्स करीक से किंगा जाता है। 5.22

 Q_{1} The abseats filed by the appellant stand disposed off in above terms.



<u>Balitan</u> - ::

•	M/c. Sainaun Industrias Fuels Pyt. Etd., Survey No. 44/1-2, Sartar Jar, Alang-Shavnagar – Road, – Near: Nagdhaniba, Bhavnaga	ोससं साई- व इंडास्ट्रेजर ज्यूपकः म् भाइमेर को विद्यार स्वी नगर फ्राइन्स्
	Negdhaniba, Bhavnega	शरताच्यर अल्बे धादनगर राष्ट्र
		अच∿ानीना के बाहुई, इ <u>प्</u> तनगर

Copy for information and necessary accorde:

- j The China Commissioner, GST & Cenars, Excise, Alimecabod Zone, Aninedabed for his kind information.
- 2) The Comeressioner, GST C Central Excise. Enswinger Commissionerate, Chavnagar
- The Azastani, Commissioner, GST & Central Excise Division , Bhavileser.
- The Super Intendenc, GST & Centra, Excise, Range: B, Bhavnasger.
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 - G| F No. VZ/263/GVR/2017 (7) F. No. V2/354/BVR/2017 (8) F. No.N2/365/BVR/2017 (9) V2/366/BVR/2017.

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