, 8		अभूमानित अन्युकत (अनेरनाः का कार्यालय, वस्तु एवं सेवा का और केन्द्रीय जापाद शुल्कः । अभूमाने अन्युक							
	4	aa Market				• 2 <sup>4</sup> H.2 , 55T			
					a els li R2≉ <u>₹17 (B</u> ajbr	e (Provencing T 1 = 340 CM	(salu,		• µq .− <b>3</b>
			Tricities No.			1 507, 2007/	មាមស្វីណ ភ្នំចុះ 		
								-	
	रोजेस फ	२३ बाक ¶् ३४. म्यून	<u>. दो. द्वारा</u> ≻ ⊶⊪		•,• :≖⊽	ит.		· <b>)-(</b>	
		2004 (* 1945) 2017 (* 1946) 2017 (* 1946)			36714	, 2014-12		J7 (5)	2017
	la la	अर्गन आव	रू संख्याः ७२		Ku.;:				
			RAJ-EX	<u>.cus.oo</u>	)-APP-0	<u>58-TO-06</u>	<u>2-2018-</u>	19	
		स्र,१भ क Date eft		7.014.20118		ानने वो स्वयंत्य अंद्रियन्त	•	01.05.20	18
		ष्ट्रमार स Рассед	iala, siga. Dy Bloi Ku	(អ្រាំ <sub>១ភា</sub> ាស mair Brinitos	जन्मेद ध्वास त. २०००वः	। पारिहार् इड.०१४% ।/⁄44.	нах), Бај	sat	
	-1	্যস্থ আজি ১						et van den de	
		Failton / Las	ol soore mendore megan. Com.M.B	<b>P</b> 1 :					
	Т	J. 2. 9 3. 9 4. 9	作品、SFA、G)。 Shi I Toplatet 4 ( Shi I Ratjuittant Shi Yugati Pasa Shi Parishika Shi Ashakikat	oreante, P. Las K. Agala, Dire ajilàs: Patel, : LA, Nacaya, I	L, Survey Nr. (200, M.S. Vo Stant: Holder (rep., Mo. O	. 2910, 1540 (11a glann Cerumb of MAS, Tapit2 m Teathay, Mo	ngagar), Pigé ra P. 144. ni Carateros I Hei	6, 8, 1 1%	chard
			en e callo atá la production de	на ∿्य न क्या	Set of ∧oper o		יי די ידי קנו א	2. E. 197 fl	
		र्ब-१ फून जन्म हे रह	- in 142 g ter suiten, re	lei sase ant≛ o ntonen enter			i trav ipas vil 1 i k	1740 J. 104 #	са хн <del>т</del>
			Cuciaria Casta S U 700 Autoregia		a sa Trtani	unde: Geolog 290	) (* 1704 - 94-	• Uniter 54.4	مال، في من
	÷¢	vite qu Citeria	na na é na éra a Ratir Stáine	ni est fer ge Contra ∎e	n, 16439 AVILA	iya wana a	6an (an é) (	e, a' fhèin als	·
			'n na staat van de s In tegen staat van de staat van d		. ka 5-e d	·	Hank I. ( ) -	K Maran, Ma	~ ~ • • • .
	Χ	روی برمندی اف روغان	он, 196, Анния Сметровский в Кал	анын алы , 2010-ны 53	। के बर्ग प्रथा. स्वास अस्त्र	anto nuesta di Ba Azeroanto no ence	i ,es e ige∔ e e A e A ,sea e d(s	i an anti-	· 184 (* 1 · - 44
			u og stæl bensk o en el el og fræl e					2° Abar, Crea	nal Chane
	,.,	in de la la Ser estation Ser 2000 Presidente La la contraction	a (forego en garry ga againtí a chuidh a mar agusar, ferailte Michael Genni (for Taireann a saochta an Garry Gymra (for an Allisen (Solorisa)	нал жилайн ороно маан тэмээ жээ. ССОнон тан жул нагаасаасаасаасаа магнаасаасаасаасааса	1200 go à thế trê Viện trên trê đã Ngữ chiến trê đã Thế thế trê thế bảo đất trên thế thế	व को कुछ कर 1332 11 करने बच्चर वजा कर 41 कही। कुछक करी 41 कही करका ठाइस	San (, san (akaa Masar (), san Ƙanƙa, araw a Sanan ar 1 a	стураны ліс Аларыса Саладарыса Дасільска А	an an Carlo Anno 1920 - Mary Marto Danis Alba
		en or ing 1000 - De ante da la Norte tant Inglenati	2) the Appelline and Rates, 5 HA 9003, 10 to 3000 to apped-sky in a to providely in application materia	zan Mantenaza Lista yang ber Mantenazara Lista Disasaraha Manganasa Herya	n Den en legend en ally a served legender den ge- half as a roure.	i lorn onlich in fer Inder Syn in sond Hinster of Anel Inder sond if Ferding Hinster of Ferding	nn af suis bar s: na fra tarais fé 19, Maria e fra a Char paca tafa S. Fra é	zorpakija 1991 : 1995 : 1993 : 1995 : 1995 1996 : 1995 : 1995 1996 : 1995 : 1995 1996 : 1995 : 1995 1996 : 1996 : 1995 : 1995 1996 : 1996 : 1996 : 1996 : 1996 : 1996 : 1996 1996 : 1996 : 1996 : 1996 : 1996 : 1996 : 1996 : 1996 : 1996 : 1996 : 1996 : 1996 : 1996 : 1996 : 1996 : 1996 : 1 1996 : 1996 : 1996 : 1996 : 1996 : 1996 : 1996 : 1996 : 1996 : 1996 : 1996 : 1996 : 1996 : 1996 : 1996 : 1996 : 1 1996 :	u Merge R. La Loci and Frank Egist Frank Tectural
	1-1	ि सिंही कि उस दिनार्थ के जिन्द दुर्ग की अन्तर के कि अन्तर कि कि उस	en più anno dia sport di 1991 - Santa Strand I 1992 - Sant Reta Stati 2003 - Santa Stati	e S. A. Brance and Tailing the good of All S. State and the All S. State and the All S. State and the All S. All S. S. All Sec.	्रम् के साम् तिकारिक के स्वान के क्रम्स के कि बाह्य क्रम्स के कि	And 1929 - Sin Sola 1939 - Sin Sin Sin Sin 1939 - Sin Sin Sin Sin Sin 1937 - Sin	स्वतिः सन्दर्भवतिः सन्दर्भः सिन्द प्राप्तः सीतितः दृष्टं स्वतन्त्रः स्वतिः स्	, yada sita tan Kalenda da kalenda Kalenda da kalenda Kita kalenda da da	त ही अंगवता करा १९२० व्याप्त स्टब्स् अन्द्र की अनुसार कि बहा की अनुसार कि
		on porte los regiones de la regiones de la mensional de regiones de	transmittik tatif n forward Sama n contrappoint of n contrappoint of a contrappoint of a contrappoint of a contrappoint of the contrappoint of the contrappoint of	egala di senara di se oggi a di senara di se oggi a di senara di senara na di senara di se oggi senara di se	a -ataba)la ar mantala nya siya arkat Sidara taba Sidara taba	inn Geolog The Fi ale at Crypt and a gradient station an gradient by Pa and Reight Market and Reight Market and Reight Market and Reight Station	NHA 2014, an Lunca di beletta 1960 - Ala Maria 2016 - Ala Maria 2016 - Ala Maria 2016 - Ala Maria 2016 - Ala Maria	Zin tin territor angerinding te riestating ter grifty terta et territor territor	ng marit yang 19 - India A - Adam Ang I Kaly (Mend I Kaly (Mend I Caly (Mend I Caly (Mend I Caly (Mend

•

- The solution of the second state of the solution of the second of the second of a second second second from the second se ÷н. in a fingen eine ander og setter in g
- лı.

्र विकास स्टब्स के शिवन के साम स्टब्स 19 किंग्रेज स्टब्स के शिवन के से मिल्ट के प्रताने के साम के स्टब्स के साम स्टिनि क्योंके स्टिस्ट्री के प्रतन कि 1985 का कि प्रतनि के समान किस्ट्रेस प्रतनि के सीप्रें के साम स्टब्स के साम के साम स्टिनि क्योंके स्टिस्ट्री के प्रतन की स्ट्राइट्स 2999 की स्टीर्ट के समान के सम्प्रतन प्रतीय

Construction of the end of the end of the second state of the second state of the test of the second state of the second st

- endure of enderus (Verus, An ellipsis) - E

(C)

মাহে মাজনা হা বহাঁ এই ৫ এই ৫ কিন্দালৈ মৃত্যুক্তি হৈ ৫০ এই মাহত মাজনা হোৱা হয়। মৃত মাইল বা মেটকৰ মাইল টিয়া হিছে (বিট্ৰাক কাটি, কিন্দা সময় বিদ্যাল বিদ্যাল হৈ এই মাজ হৈছে বাবে বাছে বা কেইল ক মাজে মাত কাজনা সূৰ্ব হা এক ৫০ (বাটু জিলা কাজনা বিদ্যাল হৈছে, মাইল টোল, কমিল জেল, টোহ, মেৰা আই টিয়াই মাজবো, কট ইলা আৰু কট্যা ব

er ander norden er het is de Under Cadvany, is mei Gewennen of Inde, Dietsch Appennik, inn, en ally de Frank Tenstimen is mei seinen (11) blir en bliver inner gehalten, ihre ent Stand Appennik (10) blir enter Heiden Stat 1943 - Stationen et inford frankrig sige, geven od by Bullister en reterector (10) blir desender 200 als:

- कोंग साम के दिनों सुप्रहार के सुप्रति के, सुप्र साथ हो कि से स्वयं के दिनों कर कुछ से एक प्रायस्थित के भए साथ क जा के लिया के नाम के साथ के सुप्र कि स्वयं में, अलाक के दोन्स के साथ पहुंचार के साथ के स्वयं के संस्वर के संस्वय जिसे अला कुछ में, समें के इसकार के स्वयं के हैं। ... na zan zitunyi kwa na panan zi kwa kuyo. In zan zitunyi kwa za gada, whata da taali zan zananin mana Yoon zi satanyi zi ni wasilazaki kui anali ti facanyi ti Yoon dat Walios a la washa i kung ta taala a diga waxaga ti kung washa di washa kuwa a ki waxaga bakatati ni a Matayi 200
- crea la arge finiteres en dar el Brang en et de com é féricant à agres està care en der en épôter enant gres la gres plès de Creat d'una finite à dars fàull des contrasts d'alter d'una finite La compañsa d'acty en sobre en gazza esparad as any contray anteritory sublimiente néon esclador asser e asser la Recommendation d'acty en sobre en gazza esparad as any contray anteritory sublimiente néon esclador a severe asser la 14
- n de la calegrape de la partie de la contra de la partie de la partie de la contra de la contra de la contra d La contra de la partie de la dep j Fr
- inflüger som in some nom erspenner for af gaf frår ga vilkfinn mi gaf fräre samme in som form frär st niger i verst under big er sig utförst som är 1991 til der 1994 til gaft fräre samme in som förer i sin st mår förer af gaften big av dig av die stande samme av der som at print til der före samme som förer i Sam för de falm mede sken avter aven aven biganned by de Communismer Appendigen at som fören specificationer före. The films and stand big av die standarde samme by de Communismer Appendigen at som at som specifications före 151
- er her seize is die versteer naar wat en die engenaamse van de strikte nie 2010 die 1944 die die 2010 van 2020 genaamse het die en die strikt is ander en en die genaamse engen en die die 2010 die engenaamse die seis anter angele die 2000 van een die Genaamse genaamse engen te der Baalte oper die 1959 die 1969 van die 2010 va waar en die 1969 v 1. . - 77) 10 (\* First Provide Contractions in a contraction of the Contraction Provide Contraction Problem Contraction Provide Contraction
- ৰন বিভাৱ উঠান নিৰাণ পিলেই উঠান পিছিল আৰু বাই ভেলেই বিভাগ পাছত। এই উঠনৰ মানৰ উঠানতে কাৰ্য সময় কৰি মানু বিভাগ 2007 বা দুৱাৰৰ বিভাগ মাধ্য হৈ আই আৰু বা বা মাধ্য সহাৰ্থনা ই ভোৱা আ পাছি প্ৰধান মহাৰ্থনাৰ নিৰাল আই। নিৰা প্ৰধানিক ভোগীকাৰ সংখ্যা হৈ মহাতে সম্পৰ্যতা হৈ যে বিভাগে বিভাগৰ কৰা হৈ সংখ্যা সময়তে বা বিভাগে বিভাগে মহাৰ আ মানু বিভাগি প্ৰকাশিক কৰা প্ৰথম সম্পৰ্যতা মহাৰ মহাৰ বিভাগে বিভাগিত বিভাগৰ হয়। কৰা মাৰ্ব সংখ্যা বিভাগে বিভাগে মহা 15
- এই পুনাগলো আৰক্ষ্যিয়া কেন্দ্ৰী আৰকে প্ৰায়ী হৈ মহায় হৈ যোগে হৈ বিদ্যালয় সাম কৰে সামৰ কৰি হৈ বাবে এই ইয়া বুক এই প্ৰায়ী নি উঠিৰ দেৱী বাবে প্ৰায় হৈ বাবে প্ৰায়ীত এই পাছৰ বিদ্যালয় কৰে উঠিৰ সামিত কৰা হৈ বিভা লোকে বিভা বিভ উপৰুদ্ধি হৈ এই আৰক্ষ্য কৰিছে এই উঠিৰ মাজ কৰে বিভাগ বিভাগ কৰি হৈ বিদ্যালয় হৈ এই বিভাগ কৰে বিভাগ কৰে বিভাগ কৰে ব প্ৰায়ীয়া এই ব্যায়ী বিভাগ কৰে বিভাগ কৰে বুকি বিভাগ কৰে বিভাগ কৰে বিভাগ কৰে বিভাগ কৰে বিভাগ কৰে বিভাগ কৰে বিভা মূল্য হৈ বুৱা বিভাগ কৰে বিভাগ কৰে বুকি বিভাগ কৰে ব di i la la
- stand har war so and taldered, 1976 de negatel estreval de la Marte Staten d'Arte et en Artes en Artes (San SoS ennes ingen Méxicon de la Derie D'arteg, resplace a constituer a la socia, la socia de recht d'artegische Argestaten (stationen d'artes and a d'arte (San processe a constituer) de la constituer de la Cambre d'artes sociales. IEI.
- ene waar in die waar waar en naar die die fijneer naaf die bekerden 1962 is net, en die naard oor eerste werd o Netwike west van Mensi die die die statie die statie fier Netwike west van die die die statie ιE.
- an anian anian atan atan atan ana di setim onen, kunya ari minani tanani ta Bar tituni (kasina dagag ara dan pana matin tanà Fil. Tanà amin'ny amin'ny tanàna mandritry amin'ny Kanges Manazimpen na dia injarampehasi dalaminy tanà amin'ny tanà N' 19 %. Cinana and amin'ny dia dia kaominina dia kaominina dia kaominina dia kaominina dia kaominina dia kaomini 1221

## CORDER IN APPEAL :: --

The appeals detailed Lerow nave Lean IIIet by 5 Appelvints (horo-raitor referred to as Appelian No. 1 to Appelvint No. 5) against Order In Original No. 18/03/0417 called 17:03:2017 (Leremaßer referred to as "the immogradi order) passocially the Depiny Commissioner. Central excert Division. Morbs (horomafter referred to as 109 leven adjudicating authority").

Sr. No.	Name of the Appellant	Appent File No.	Appellan1 No.
1: 1	- M& Toaland Gerenik, Private Limited, Survey No 250 Peiki, Tible (Rangparj, Pipli Read, Mortu	V2/201/RAJ/2017	'n
τ2.	Shif Rejnikent Khofebne, Agole (Petel) Director, M/s, Todend Cetamo P Ivate Ligned, Survey No.250 Paik, Bels (Rangpar) Pipli Roed, Morbi	1998 (1999) 1999 (1999) 199	
- (3,	Shri Vigo Fremi'bhai Patel, Share Halder of Mis, Tooland Geramic Private Dimbol, Survey No.250 Parki, Dela (Bangpar) Pipi Road, Marai		"3. -
С.	Shri Pareshthai Ajramanthai Baraiya. Proprietari MAS On Trading, 30 Swagay Cirambers, 8 A National Highway, Morb	V2/287/TAJ/2017	-1
Db	Shn Asaakthai Davaljibba, Ghansithamar Empireter, Mis, Hanama Marketing, GA Nahonal I ghway, Near Úmkar Hump, Lalpan Marai	V2/25/046/01/2017	э 

2. The brief facts of the case are that Show Cause Notice F.No.V 88(AR-IR/MCRBI/ADC(BKS)/: 4/ (2019-16 Jebe) 26 0: 2016 (bere hatter retertor, to as 190N) was issued to Appeliant No. I to Appeliant No. 5, aloging as uncer —

- (a) Appellari. No t plantestinely preputatouron and pleater their finished evolvable goods, namely, Ceramic Wall Tiles and Unglashe. Bits (hereinalter releases the salt goods) involving Corota Excise duiv of Rs. 49 a2,904/ to various customers including Apacliant No 4 and Appellevit No. 5 on the strength of dispotent slips and without issuits central evolve involves and without payment of Central Evolve duty and rense, duty of Rs. 48,81,9144-its payment of Central Evolve duty and rense, duty of Rs. 48,81,9144-its payment of Central Evolve duty and rense, duty of Rs. 48,81,9144-its payment of Central Evolve duty and rense, duty of Rs. 48,81,9144-its payment of Central Evolve duty and rense, duty of Rs. 48,81,9144-its payment of Central Evolve duty and rense, duty of Rs. 48,81,9144-its payment of Central Evolve duty and rense, duty of Rs. 48,81,9144-its payment of Central Evolve duty and rense, duty of Rs. 48,81,9144-its payment of Central Evolve duty and rense, duty of Rs. 48,81,9144-its payment of Central Evolve duty and rense, duty of Rs. 48,81,9144-its payment of Central Evolve duty and rense, duty of Rs. 48,81,9144-its payment of Central Evolve duty and rense, duty of Rs. 48,81,9144-its payment of Central Evolve duty and rense, duty of Rs. 48,81,9144-its payment of Central Evolve duty and rense, duty of Rs. 48,81,9144-its payment of Central Evolve duty and rense, duty of Rs. 48,81,9144-its payment of Central Evolve duty and rense, duty of Rs. 48,81,9144-its payment of Central Evolve duty and rense, duty of Rs. 48,81,9144-its payment of Central Evolve duty and rense. 2002 (hereinate Evolve Blue Stepheller).
- (L4 Apostlant No. 2 (Director of Appeliant No. 1) and Appeliant No. 3 (Share holder of Apostlam No. 1) had bencer real themselves in manufacturity, so ling, sturing, and removing or the said excisable ficteoert goods, which they knew and has reprices to believe that the sale goods were leade to

The back of the

.

confiscation and benow, it make them liable to penalty under Rule 25 of the Rules

(c) Appelant No. K and Appelant No. 5 het: concerned thomselvas in purchasing strike excessible finished goods from Appelant No. 1 without peritial excise invoices and without payment of Canital Excise duty, which they know and had reasons to solvave that the same were likely to participation and hence it made them, isble to penalty under Rule 26 of the Rules.

If ellabove SCN was adjudicated by Biallower equilibring eccoding vite the bigned order containing demand of Central House eacy of As Ab 82.0044 and pellant No.1 under Section (1AR) of the Central Expise Act, 1944 (hereinafte, erred to be the 1AA) and approprieted Rs 10.00.0004 doposition by them during ostigation towards confirmed demand, ordered to pay interest on confirmed demand for ULAA of the Act and (modeled penalty of Rs. 48.32,9044 total Appellant No.1 for Section 11 AC of the Act and (modeled penalty of Rs. 48.32,9044 total Appellant No.1 for Section 11 AC of the Act and with Bule 25 of the Bules with aption to pay to be penalty @ 25% of puty confirmed and a so (modeled penalty on Appellant 2.15 Appelant No. 6 under Bule 26 of the Bules.

these agency of with the impugned orbit Appendix in Noreige gale--- بالمحيدي ورزيجانية بهاد بهاني بهاد الله بالارتي ورزيجانية بهاني بهاد-بهاني المحيدية. -- بالمحيدي

The ower adjusting sufficilly has erred in failing to take into consideration normal of the appellant while giving sortings at Park 8 (cf the injugged order II all t closed dilegal position that a serious charge of clandestice manufacture and that royal of exciseble goode cannol the considered only on the basis of statements of solars or excelosed especiated with a manufacturer as hold by Florible (3FATA) notative in the case of Arya Flores Part H& reported as 2018 (S11) ELT 529 (7). In others are as here by Hon'dle CESTAT. Chemical in the case of Poshok Cerporation kared as 2019 (140) FLT 18(-) in Chemical.

The statements were not recorded in tree and fair manner and easy that the tenents contained only bar/buth whereas they and full facts were not taken on one though the persons concerned desired to durify sentus tacts and also the next of business. The request for cross examination of the will ask was really crossity to test the variabily authenticity and reliability of such statements which was really ded by the lower adjudicating scherics, his view of decision in the case of Arya Hards . Unlike and other relevant case taws, not appetent submitted that the mergined or passed without allowing operfunity of cones exemination of persons whose temporal attracts are submitted and whose strategies in a lowing operfunity of cones exempted to a present whose temporal allowing operfunity of cones exempted to a present whose temporal allowing operfunity of cones exempted to a present whose temporal allowing operfunity of cones exempted to a present whose temporal allowing operfunity of cones exempted to a present whose temporal allowing operfunity of cones exempted to a present whose temporal allowing operfunity of cones exempted to a present whose temporal allowing operfunity of cones exempted to a present whose temporal allowing operfunity of cones exempted to a present whose temporal allowing operfunity of cones exempted to a present whose temporal allowing operfunity of cones exempted to a present whose temporal allowing operations are order to be allowed to be allowe

Page no la diss

púno pies of hatura il ustice.

i.

 In builds to prove places(ine removal of explease goods resulting in evasion) (ir r OF JULY IS ON IT & Revenue, by virtue of sovers: subpriorits and docisions in the oper that the according the must apply a video cash egarding procedeness, of raw materials, actual production of goods in the factory, manyor of goods by additioning materings (a vertices agencies involved in activiting gracits to sustainers, at least a few of the customers to whom values their ones goods is not verso and a so paymants thet a menulacitie. is exprored to reserve from the custome's for setting and delivering any goods. It is settled legal position that on the basis of dominants ake challens. Dooke or papere containing some jothigs and details, the Revenue cannot make out a case ton development in an and a start removal of goods. Except sis, no other buyers are also contacted and it is not established through the overlands the vertaining the supplibuyers that Coronic Vitriled Tiles were actually speciand delivered to them. I here is her over ance of price/value of such cash sales tracing boon actigativited every ed. There is no concepto about cash payments received by them for purchasing and procuring required. raw materials for monofacturing Coversid vitritier) Thes. The Revenue is also requires to restablish consumption etc. for that afacturing of Coramic Vertice. This are allowed rehave Level received by them from the turyons. The appallant relies on following <u>к</u> – LCCMD15: ·

5

- Mshwe Traders Pvt 1.11, 2012 (279) ELT 362 (Tri. Annol.)
- Gaakeen Alloys (Ad. Ud. 2014 (308) ELT 865 (Ga)) invintaned in 2015 (219) ELT ATLY (200)
- Elevel International 2018 (232) EU7 413 (Del );
- Surve Alloy industries Ltd = 2014 (306; ELT 340 (Ca.).
- Clipping Stops Per 1 M = 2005 (191) ELT 858.
- K. Bajagobal -- 2002 (142) 501 (223)
- Ambika Chemicals = 2002 (3.48) ±1 = 1.01.
- Same Renuka & gats Ltd. 2007 (217) EUT 585.
- Sangamitra Gotton Mills (P) Eth. = 2004 (193) = -1.472 (1).

(v) The depose of Rs 10.35 3504 during the course of investigation were made only as a law apiding esservable show our bonando and may not be considered insign maconcolof according these tabiblies. The appellant network texision of Hearbie Colorat. High Court in the case of Parlo International Limited reported as 2001 (127) ELC 029 and population of Hearbie CESTAT in case of Sheku Chempter Industries reported as 1965 (72) ELT 410.

(v) Frace is no capacit and reliable evidence in support of the charges levelled in indugred order and the silvie, no penelty would be unified on the basis of charges so.

Pegalita Sin 15.

÷.

relied merely on assumptions and precumptions. Penally is grasilotionial in name difference ( carnol, be more and presumptions and presumptions of boarsay is appoint had not abled disconesily or costamasioasly and merelore, not even a log boasity would be justified upon them as well as their Director (appoint to 12) is appoint rolied on decision of Honble Supteme Court in the case of Hindustan following reported as 1979 (2) FLUCTOR (60)

: In the inelarit case, there is no short levy of abort peyment or non-payment of any initial Excess dury. Therefore, process to charge interest under Section 300A of the T is not maintainable.

1 Aperdiant No 2 and Appellant No 3 field appeals on almost same grounds as mended by Appellant No 3 and as mentioned from fi) to (vi) appve.

Appelant No. 4 apr. Appelant No. 5 preferrer appeals, where we, or the grounds of law have not made any payment to Appeliant No.1 In each for any policities of lamic wall ties without central excise invalues from them and thesevere the whole Nalifor moreang penelty on them under Role P5 of the Rules is itegal and utterized. The case of the Revenue is nother substantiated not proved by any septative evidence. It is not even alleged in the impugned order that they had any usen to serve of any knowledge that any goods were liable to contiscation and yet is wore field as operation in deeling with such goods. If a specification and yet is wore field as operation in deeling with such goods. If a specification are yet is wore field as is operation in deeling with such goods. If a specification are yet is an efficiently OFS: All in the case of Standard Period reported as 1996 (80) FL. 5.

Personal Hearing in the matter was attended to by Shir Chetan Dethariva, C.A., behalt of all appealants, who relievates the grounds of appeals and also submitted then actimisatione on behalf of Appelfant No. 5 dtring betapriat heating to say If all the spations of clandoshne dicerances are pased on unreliable details/determents without motors velow dervies: If all Aunexute Di orspenet un Sie bests of somellability automatical is is not reliable at all as a this, names of customers to whom goods sold are not re; this is because these amount sold at all, that Annoxure G areaarer) on the basis at the register is not a reliable cocurrent at all as in mery reason it is shrwing negative, aning thereby that legal and correct depanent i.e. Daily Stock Account is surround. ta destancias (han soging rogistori) that all rogistive columns am in favour of cellan, but impligned order and SCN ignored these vital facts, that even Annexore E reino excess diseatandashne clearances during name or customers? How earl visate without patents of thy are! It at no preservational to be year and particles. re been allowed in the implymed onled thet motyped other has been passed houl any logal and vato evidences; that such orders need to be set aside and reals to be a lowed by relying on the following phase aware

Multic Ballie

- Ouda Sugar Mils Ed. 1678 (2) ELT (J 172) (SC).
- Fore Chloro Alkati Lte. (2010 (200) Eff. (38 (1m. 10e))
- Silvee Nakyda Ispai Ltd. (2017) (243) 7LT 210 (17) Reiji
- Ouple Synthetics Star = 2014 (312) FICE 225 (Fr. Ahmel)
- Nabha Seels Ed. (2016 (344) -111 Sb1 (17) -- Ghan (
- Continental Company 2014 (308) FET 411 (All);
- Rejortant Steel Costing F. The 1-2014 (Refs) FITT 401 (million) Altmonth

## FINDINGS:

9 I have catelying gone through the facts of the case, the imprigned extration appear memoranda and written as well as oral submediate made during the personal beatrap. The issue to be accided is whether the imprigned order, is the lads of this case, continuing damand or Appellant No. 1 along with interest and measing penalty of Appellant No. 1 to Appellant No. 5 is correct or paties.

7. Apapilara No. 1 contended that the claridestine manufacture and iffic, removal of extended (poths cannot be considered only on the basis of statements of directors or employees associated with a menulacturer. I find that Preventive Officers of the department had searched the factory promises of Appellent No. 1, pp. 35, 13, 2012, during which and periodityel (1000) helicy documents containing computenzes emistin at partywise fedgere. Notebooks containing activity of actual production details and exiting reaction proparate on the News of production written in such note backs and print out at disastch slips were resurred maintaining that dearances of ceramic wall lifes and unglazed lites. Filther, of verification of stock of finished goods lying in the textory. preniess, shortage of 1295 Board of Coramic Wall Lines where else trainer. Statement of General Supervisor of Appallant No. 1 recorded on 05.10.2012 wherein he deposed that Ge had maintained party wise leager in respect or trushed goods salt with end without contral corosis (woldes) that in the details of the ledger wherein involce number and mentioned, were their with invoice sales and wherein written inducates that  ${\Re}^{-1} \gtrsim 1$ without invited sales of implified period from 01.02.2012 to 28.09.2012, that they eceived payment towards sales without name, excise, invalues month annatival or in cash that they were mentioning leas production in RC+1 register comes exito actual production, that as per instructions of Shr. Rejntbhail (Appetent No. 2) and Sta-Volithar (Appellant to 13), they used to adjust figuree in RC+3 register and peri shown less production of 800 to 1200 boxes on daily basis in RG 1 register compared to soming readily that hey bac posteryed production import of earlier period after adjushing will IRC 1 register. Statement of sorting supervisor was recorded on 05 13,2012. wherein he deposed that they were sorting the manufactured wall tiles whele day and If en prepared sc-ting report; that he had gone through two notabooks and stated that

Tage No. 7 M (B

ting report were presented on the basis of production recorded in note books. itement of Apertiem No. 3 was also reported on 00/10.2010 wherein no stared that ly were purphasing boxes without inpulses for packing of wall lifes to be sold without nitral excise investes; that saized app drive reprivered from the drawer of his office amore contained debals of all gove of that sectors of Appeliant No. 1 and accepted it same was maintained by tim and war Rajnithai (sopellant No. 2); that he know , relaits of dispatch wherein involce number and tax amount were not mentioned re-destroyee of well that without involves: that production recorded in soming report e actual production of ceremic wall tips that they were adjusting around on notails in 3.4 ingester end were selling unprocented production of Sies without central excise loces and whole payment of Contrel Excise duty. The statements of General be place. Sorting supervisor and Sharel over of Appelland No. 1. (Appelland No. 2) ist conused by Sha Rajnibhai Agola, Turester (Aspellant No. 2), whose statement was to recorded on 05.10.2012 wherein the categorically admitted and conferred the positions reade by these versions and he stated the same were true and correct and ifinited the said depositions made by all these persons, that since inception of their tory in Cannary 2014 may had said their well blos with and without central excisio pices: that buyers to whom it essigneds were dreated without certical expise involves. t made their own astangements for transportation of quocis and Appealant No. 1 leived payment through angabiya an in cash; that they have not accounted for more pr lease amount; that shortage of 1290 bexes of wall blos was due to sale of goods Fout central excise invoices. that they were taking 50% of production can pared to in production espacify. The pantouts containing details relating to elearance at goods front genutal excise invoices stored in Ceramic account, in seized per-unives have in taken out under regular Handhrama sates. In 01.2015 in presence of Appeliant 1.2, who under his statement dated 47.01 2013 stated that the print outs taken from zed den arive contained details of their aktarances with and without central motion plaas selles colosremativel tike from January 2010 to September 2012. The setted  $\mathbf{\hat{P}}_{ij}^{i,j,k}$ indrive was sent to Fatencia Science Esbaratory, Catalynagar for reviewal of sala is have see their letter datase 34,10,2019 submitter, received data in excel formational coments/printoats of dearance of detarnic wal, tiles for the period from February, 14 to Corobert 2012 (upto 04, 10,2012) by way of under involving/under grading at us goods. The Statement of Appellant No. 2 was also recorded on 2012/2015 erein he stated that retrieval of data and coopmente/print-role submitted by FSL mained salas or clearance of wall tiles with and without censal excise invoices and a through juriar involution grading from Fight Jary, 2051 to October, 2012 (upto (0.2012) and that they had degree brendomly ade ties having MRP of Re. 1864 per ix in their without contral excise anyone cleasance as retrieved by TSL. Appellant No. a 5 in their statements dated 05.04 2013 and eater 09.04 2010, admitted that nati

-х к нага

Я

suchases Ceranic Walt Tike from Appotant No. 1 whout contral exceptionation and without payment of Cantral Exception Appotant No. 1 whout contrallexible invested and without payment of Cantral Exception Apponent Apponents of Antoxyter-B containing details of characters of Antoxyter-B containing details of characters from 00.02.2011 to 04.10.2012; Annoyume C containing details of characters from 00.02.2011 to 04.10.2012; Annoyume C containing details of characters of central exceeding from 21.02.4012 to 04.01.2012; Annoyume C short payment of central exceeding from 21.02.4012 to 04.01.2012; Annoyume B short payment of central exceeding from 21.02.4012 to 04.01.2012; Annoyume B showing cleaters are of peramic walt free cleared will be transitive from 11.06.2011 to 01.11.2011; Annoyume B showing cleaters are of peramic walt free cleared will be the from 11.06.2011 to 01.11.2011; Annoyume B showing cleaters of ung azed files without provide from 11.06.2011 to 01.11.2011; Annoyume B showing cleaters of ung azed files without permit of central exceeding resolve from 08.02.2012; Annoyume B showing cleaters of ung azed files without contral exceeding the term of understance of ung azed files without payment of central exceeding from 09.02.2012 to 04.00.2012; Annoyume B showing clearence of ung azed files without payment of central exceeding from 09.02.2012 to 04.00.2012 and Annoyum G showing differential grades duty from 00.03.2012 to 04.00.2012 and Annoyum G showing differential grades duty from 00.03.2012 to 04.00.2012 and Annoyum G showing differential grades duty of Rs. 49.82,80% as summationed to excise duty and accordingly compared to RG Fichared where payment of central excise duty and accordingly compared to RG Fichared where payment of central excise duty and accordingly compared to ball excise duty of Rs. 49.82,80% as summation in At newsure flue SCN.

7.1 I find that indiminiating downloads recovered a two the previews of Appeliant No. 1, 616, data obsisted with the statements of Appeliant No. 2, who is thracholdar of Appeliant No. 1, Sharcholdar of Appeliant No. 1, (Appeliant No. 2) and statements of objects. These are substantial exponents in the form of download evider cess on record and central be ignored. I find that the investigation has corresponded wannus avidences of evasion of Central Excess day by Appeliant No. 1. Therefore, it is established that means the Central Excess day by Appeliant No. 1. Therefore, it is established that means the Central Excess day by Appeliant No. 1. Therefore, it is established that means the Central Excess day by Appeliant No. 1. Therefore, it is established in America I, of the SON - the records clearly show that none of the appeliants has over fried any retraction at any point of time. Therefore, all these evidences substantiate die charges against the approximation and are valid access to any lags evidences in the eyes of aviaso.

7.2. Appellant No. 1 has contended that the statements were not recorded in free and fair manner and the reducet for cross covariation of the valuess was really necessary to test the velocity, collecting authority, tand reliability of such statements which was deried by the lower adjudicating authority. Land that Appellant No. 1 has made alain argument at it is stage without any langible evidence in this regard. I find that Appellant No. 1 has not made any altemption comment upon ecopying modus operand) to record actual production in solving register instead of Daily Stock Account and elegionas of finished groups without preparation of Central Excise modes, without ervering the details or removed in their Daily Stock Account and elegions of my and the reliable of the day of the details of the rest of the track Account without ervering the details or removed in their Daily Stock Account and the reliable of the rest of

Fright Hit 19 of 15

ts anding payment obtails, producenns and generation of dispatch sups with internite and payment of Central Excise duty. I find that records perfecting to provide the ished exclusible goods maintained to so ting register, actails of prancesting cleasance fraished exclusible goods and details of payments reent oned in period we data, are indecreted to establish dendesting manufacture of the short products and cubarches ered. It also find that none of the appollates has stated that their respective tements have been recorded under duries or operation or under theat and therefore positions made by these persons considered to be voluntary. The confusional tements along with combinative facts available in the case are credible involution tements along with combinative facts available in the case are credible involution tements along with combinative facts available in the case are credible involution tements blog as has been hold in Mid. Surei Engl. Works WalCOH, New with so ted as 2004 (167) ELT 195 (Tri, Del.) as under.

"If is well celled that admission made on the maker can be excepted as a cubstantial piece of evidence under the tan. (To cannot be taler on connitted to tan round and derivithat his admission was not votatilarin, unless the is able to establish that the admission was extracted from him mich coercion, chronic threat, ato. This bailog the position in raw, in my view, the admission made by Shri Aawko Surie, the progradien of the Appellantik from which he rever reflected by alloging to here force force out from him, by beaking, accordion provided autostantial proce of aviances for proving the allogations against him his contained in the SCM. The even departed the day amount without any protect. Therefore, the new proportion of the Parenciana and priving of the independent without and them events forces having the basing of the independent without and them events forces having the basing of the independent without and them events forces having the basing of the independent without and the order there independent without and the met a the metal and the metal of the metal of the age.

(Enclose conded)

I find that the lower adjudicating a thority while denying opportunity to emismine the witheeses has belied upon various base laws as is seen than Pora 6.3 to ta 0.7 of the impligned order. Find that Appelant No. 2 (Treater or Appellant No. 1) is never challenged. Panchmanial proceedings and recovery of dispatch is ps ablabing removal of finished goods for which no corresponding contrations: closs were prepared, that the never reflacted his statemente, which addrited indestine clearance of finished goods and the puyots have also not retracted their transhed to the goods and the puyots have also not retracted their transhes that the relative chillshat goods main reported by Appellant . 1. Hence, this is a case of clargestine reports of finished gapes by supported by host of one and cholomentary expenses. Hence, I am of the corresponded by host of one and cholomentary expenses. Hence, I am of the corresponded by host of one and cholomentary expenses. Hence, I am of the correspondent was that dentions value of the processions made by Appellant No. 2 and Appellant. No. 3 and in buyors to mean respective statements cannot be from size to denial of crossmination.

.1 I and that no statement I as been repeated by any person and facts recorded in robustness and contents of spizos items are accepted by Appelan. No. 2 also in his luments. It is not a case that only one statement has been recorded and telled upon series of statements of Appelant No. 2 to Appellant No. 5 establishing peoplestice invect of (not products by Appellant, No. 1) in the circumstances, it am of the

Play No. C. ALT

**1** ا

. .

considered view that the statements relief apon in this pask recorded at different time are not recorded under duress or threat out is now being allogod by Apoe land No. 1 only to get rait of cluthoes of lew and to evold fastening of duty isbelly and consequences thereof. The facts of the statements have been independently comborated by the tacks and contents of Panol name called 05 10 2012 recorded at the time of search, and Panolinama dated 17 D1 2013 meanter at the time of obtaining or montents that the statement we

Appollant No. 1 line contended that no exidenses regarding procisement of raw. / 4 materials, aplical production of goods in the fersiony inerves, of goods by bodicing, ovidence of various transporters involved in prevening goods to enstowers and sizepayments that a manifecture is expected to receive from the customers for solling and dailwoong groots have been adduced by the department. I and that me contention of Appeliant No. 1 is not sustainable as the investigation has receivered voluminous. dispetch elips from the factory promises of Aportiam No. 1 during the search, which proves clandesbook clearencee of excisuitie finished goods backed by the admissions. made by they Director Let Appellant No. 2 who was tooking after the activities relating to manufacture and degrance of the finished goods' Bender Litted (net degrahment has discharged its burden suspessfully by adapting diriching evidences in this case. Rende, Liant to the constitute view that there is existence of regordlents substanting Man pulation and decoption on the part of Appellent No. 1. It is settled legal post on that in cases of dieutestine tennoval, the descriment is not required to prove evaluation with mothen aligat proclamaticas has been held by the Honble Ages Court in the well known coses of Asthet Textiles (India) Pvt. Ltd. reported as 2009 (236; HJT 537 (SC) and Shall Guman Maliroported as (1983 (13) Y.L.T. 1546 (B.C.). 1.

7.4.1 sioniald GHS AT In the case of M/s. N.R. Spenge F. Ltd reported as 2019(328)611 (553 (Tri-Del) has held that when prependerance or probability was against the Appeliant laboring of no statements recorded from buyers, no excess electricity consumption found the ray material purchase frame characteristic and appellant alcohol by law is of no use. The relevant particle of the decision is reproduced below.

<sup>\*\*?</sup> In the stepsmerst records of how shift supervisors being settepsaking cannot <u>be brashed esite (acades they were the persons within whose knowledge goods</u> <u>years manufactured and cleared.</u> They evidence was believable, copent and <u>periods for the reason</u> that they winkly described methodishop of production.

<sup>10.5</sup> Added to the score, the director schnitted dandestme remminist of the <u>sports not subscore</u>; by Excess (process). The reacted in loss of revenue <u>the prevents, scholten to make prevents</u>, in provident without comparising the process hereited to the entry of the process hereited to the entry of the process hereited and entry is a process through the process in process hereited and entry is a process through the process of the process hereited the process of the process hereited to the entry of the process hereited to the process hereited to the process of the process hereited to the process hereited to the process of the process hereited to the process of the process hereited to the process of the process here the process of the process of the process of the process here the process of the process of the process here the process of the process o

12

renom. Clandeshae countral was well within the unowindge of the shift supervisors accountant "Interior nanopatters and countries on egos". Here aliver's autional concountries of an theor and antihister's unsecounted grane cleared without payment of dury. The most lucity evidence of Kallash Agerwal haught the Appellant-dispony to the root of allegance. All of them established incommatic help of evening. Shi Agerwal by his surgence effectively be persone showed to the choic of evening steeled weathers without the categories.

(0) 4 <u>Instantistance of protein/tr was gostist 0.8 Appshart. Fiseding of nestatement recorded from press or several of the several of t</u>

(0.5) It is not only one evaluates but multiple canood realizates demonstrated objects motive of the Accordant and proved its male fals. Therefore, Accordant fails on all occurs. Revenue o investigating was successful and its suffering was established.

## לימלאעיצ אוצאלעפרלן (

The appellant has comprise that Annowire C to SDN is pased on dijionego of ous lignes derived from soning replater with Daly Stock Account whereas some thes of production as per so ting register are tasser than that of recorded in DGA on thoular dates - have gone through Annex ite G to SGN and find that there are simplises where propublion recorded in DSA is higher then those recorded in spring jister for particular types of Cerandic Wall Tiles. However, I find that the department s calculated evasion of Central Excise dury by group effect to such quentity or goods. ch ave lesser recorded to Stating Register in comparison to Daily Stock account and vio demand only for these qualifies of goods which were manufactured by Appeliant 1 Eal less recorded in Opily Stock Account 1 further find that Appellant No. 2 & actor of Appallant Nr. 1 has under his statistical recorded on 35 (0.2312 admitted d Has graduation was noticed to Daily Stody Account on account undersuperting of kuldion, in Daily Stock Account and also accepted that they had sold mese arenha thrisbed goods without proparing cardral excise morees and without ser di .... ment of Cermal Experiencly. In view of above, in as not find any meric in the sment of the specification that relying on setting trig specification rected.

Line that the Appellant reliance on decision of Heritike CHSTAT Abmediated in case of MA. Area Tibere PVI. The reported as 2014 (3) th ECT 525 is misplaced which as the [Honiake Intrunct was decling with the different set of facts as repselling in the sets case, the facts between the Honiake CHS. All when that cross in thatien was derived in the case even when the Appeliant was chellenging the record did not administrative by employee of other party and the statements of their ectors did not administrative process exemination of the persons whose allocation is different as, of lasts where process exemination of the persons whose allocation process (as all back where process exemination of the persons whose allocation process (as all back where process exemination of the persons whose allocation process (as all back where process exemination of the persons whose allocation process (as all back where process exemination of the persons whose allocation process (as 10).

L

have been refedituon as requested for by Appellan, No. 1 has been centre by the lower adjudicating autivality on the basis of recovery of momintating documents indicating clandestine erroruction and clearances thereof and on the basis of politessional elatements of Appellant No. 2 and Appellant No. 3 (clinettor and shareholder of Appellant No. 1) and buyers of the sold goods ite. Appellant No. 4 & 5 None of these appellants or go zons whose statements were relied upon have been replaced and therefore, the confection made in statements can be cansidered as valid clare of evidence as certeetted egal position. Hence, this devalor railed upon by the Appellant's not appellant is not appellant equal position.

2.7. In view of above technol and logal cosition, under at contribution of domase of Central Excise duty under the importance order is connect, logal and proper and therefore, support the importance for demand of duty.

Substitution of the content of the contributed demand is required to be baid along with interest at applicable rate as per Section 10AW of the Act. Critic that wape land Net 1 bas at percessed open devices of finished goods and destrances thereof on the scrength of disconservices without making corresponding part in loss section where services and where exyment of Central Excise duly and without accounting for the transferment and sector finished goods in their memory. This Appellant No. 1 has suppressed the facts with ment to evalue payment of Central Excise duly, which clearly attract provisions of Sector 11AC of the Act mark with Bolo 25 of the Pulse. Hence, This Tap ellart No 1 is Table to penalty equal to duly be evaded, under Rule 25 of the Kules read with Sector 11 AC of the Act, as has been held in the improvement on the Kules read with Sector 11 AC of the Act, as has been held in the improvement on the Kules read with Sector 11 AC of the Act, as has been held in the improvement on the Kules read with Sector 11 AC of the Act, as has been held in the improvement of the Kules read with Sector 11 AC of the Act, as has been held in the improvement of the Kules read with Sector 11 AC of the Act, as has been held in the improvement of the Kules read with

5 In 15 on (400% that Appellar , No. 2 was the Director of Appellant No. 1 and had knowingly indakted himself in suppressing the production details in their production register and was actively involved in begrances of the finished gates whole oreganation of details diverses and without payment or Gordral Hadas bury and order involving/under groung of their finished gates and hence, directly contained with removing and solung of such travestilgoods and therefore, ponety under Kulo 26 of the Ceatral Exclave Rules 2002 is required to be imposed on him and habed the penalty of Ko. 4,00,0004 reposed upon him. Appellant No. 3 was shareholder of Appellant No. 1 and has knowingly induged finished gates and maintained records of deviatios of finished gates without penaltic review environs in pandrashing of penalty materials used for paneling between the abated Appellant No. 3 was shareholder of Appellant No. 1 and there begrance of finished gates and maintained records of deviatios of finished groups without penaltic review environs in pandrashing of penalty and homes and thereby he abated Appellant No. 1 in evaluation of central leap and homes panelity Imposed upon him under Rule 28 of the Rules is just field and il Upbride the penalty of Rs. 5.00 (00)- imposed upon him

турсы байсай

Appelant No. 4 and Appelant No. 5 have contended that the material trait party under Auto 25 of the Rules is not consplicitly that the probability of 25 of the Rules is not consplicitly that the goods were liable to confisition of yearney were held concerned in coallog with such goods. Fand that Rule 26 of 69 rest preseribes that "Any preserie who acquires possession of the is in any way neered in transcorting termoving, poppering were paid which any way neered in transcorting termoving, poppering were paid, which any way neered in transcorting termoving, poppering were paid which any way neered in transcorting termoving, poppering were paid which any way neered in transcorting termoving, poppering were paid which all the reading termoving termoving the presented and the presentation of a split termoving termoving the provided of the Action these rules, shall be is coalised for the Action these rules, shall be reader in gradeer." This score that panality (prior the it is indicated in the perior) who has death or popping according to the same wate table to contraction. The lower judicating accords has imposed penality of Rs. 2,00,000 each approximation. A present wate table to contraction. The lower judicating accords has imposed penality of Rs. 2,00,000 each approximation. A present wate table to contraction.

In view of above discussion and the rgs if aphakitishe indugred code, and release appeals files by all Appellants

- ९ अमीसनगतीओं तुवारा तर्ज की गई अभीक्षे का जिमटांस उपरांतत तरीके से कियाँ जाता है।
- The appears filed by the Appellants stand discoved of in above terms.

2−42°24 4<sup>447</sup> 1 / 2€ 1 / 24<sup>−1</sup>

। जनार राह आपेकले १४ प्रेलिस:

<u>RPAD</u>

M/s - Logland Garamic Envirte Limited, Silivey No Zbu Paiki Hala (Rangpary, Hip) Koad, Morb	े, दरिवेंस सेवनिक प्राइवेंट विनिदेत. सर्वन, २५० पैकी बेल, इंग्रेटेंग, पियली सेंट, मारबी म
Stri Rajaikart, Khodabhai Agola (Patel), Director, M/a, Toolarid Ceramic Privale Limited, Sarvey No.255 Patk Bela (Rebgrad), Pipt Roed, Motor	की रूप्रमोक चारु दिवाग ई अमील एपरेशः, जाहरेक्टर में एफिर्जेंक रेणमिक प्राह्येट जिमिटेट, सर्वे न, एफ्ट पेकी, केशा (लेगप्र), नेपती रोठ, भोर <i>ी</i>
<ul> <li>Sha Vipill Premitthai Parel,</li> <li>Share Helder of</li> <li>Mrs. Topsane Coramic Private Limnee</li> <li>Survey No.250 Paiki,</li> <li>Bels (Rangosr), Pioli Rose</li> <li>Marbi</li> <li>Shi Poreshbhei Ajromenthai Bara ya,</li> </ul>	<ul> <li>ब्रॉडिप्रल प्रियदिशाई प्रदेश.</li> <li>शह होल्ठह</li> <li>में, तोगलंड दोरा मिक बादकी लिथिलेख</li> <li>सर्वे ग. १९० तेखी.</li> <li>श्रेता रहेण्यचा, पिदली होल, मंदेखी</li> <li>शि गरेरेप्याद शर्वारायनभोद बारेगा.</li> </ul>

Magnith 14 of 11

	Proprietor MA. On Trading, 30 Swagat Chambers, 6 A National Highway, Mariti	प्रोमसहीत्वराणी, अभ्य होठिय प्रथास्त्र गतानिवर्म उन्हामेरामल झड्दे, गोल्बी
5	Sun AshokUnal Daval, bhai ChanoiUnathar Propostor, M/s, Panama Marketing, 8-A National Highway, Near Crinkor Primp, Talipar Morbl	ठी अशोकनाई द ३७ जनाई नॉव्हेंग्रेग्र प्रॉपसडेटर, मे. फामा माठेटिंग, उन्होनेसनल हाड्ड, होंग्रेग्रेन्ड प्रमे जलहोक, जाहन्द्र जोन्त्री

## Copy for Information and necessary action to:

- 1: The Citief Compliasioner, GST & Contral Fixuse: Atmospheric John Atmospheric Johns Kird information.
- 2) The Commissioner, OST & Constal Excision Rejkot Commissionerate, Rejkot

5) The Reputy Commissioner, GST & Contral Family, Dataton, Mo Li,

Ctarl Fle، 🖌

.....

.

۰.

Ç,

Ú.