
 सत्यमेव जयते	केंद्रीय कर आयुक्त (अपील)		
	O/O THE COMMISSIONER (APPEALS), CENTRAL TAX, वस्तु एवं सेवा कर भवन सातवीं मंजिल, पॉलिटेक्निक के पास, आम्बावाडी, अहमदाबाद-380015		
: 079-26305065		टेलीफैक्स : 079-26305136	

7457107463

क फाइल संख्या : File No : **V2/10&11/GNR/2018-19**

ख अपील आदेश संख्या : Order-In-Appeal No.: **AHM-EXCUS-003-APP-121-122-18-19**

दिनांक Date : **20-11-2018** जारी करने की तारीख Date of Issue: **6/12/2018**

श्री उमाशंकर आयुक्त (अपील) द्वारा पारित

Cr. file

Passed by **Shri Uma Shanker** Commissioner (Appeals) Ahmedabad

ग अपर आयुक्त, केन्द्रीय उत्पाद शुल्क, अहमदाबाद-III आयुक्तालय द्वारा जारी मूल आदेश :
AHM-CEX-003-ADC-AJS-20-17-18 दिनांक : **20-02-2018** से सृजित

Arising out of Order-in-Original: **AHM-CEX-003-ADC-AJS-20-17-18**, Date: **20-02-2018**
 Issued by: Additional Commissioner, CGST, Div:RRA, Gandhinagar
 Commissionerate, Ahmedabad.

घ अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

Name & Address of the **Appellant** & Respondent

M/s. Orbeet Alloy Cast Pvt Ltd

Decided by **Girish V Parmar**

9725853703

msk

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

Any person aggrieved by this Order-In-Appeal may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way :

भारत सरकार का पुनरीक्षण आवेदन :

Revision application to Government of India :

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अंतर्गत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अवर सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली : 110001 को की जानी चाहिए।

(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :

(ii) यदि माल की हानि के मामले में जब ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रकिया के दौरान हुई हो।

(ii) In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.

(ख) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(b) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

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(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

(c) In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

घ अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

(d) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35- षोबी/35-इ के अंतर्गत:-

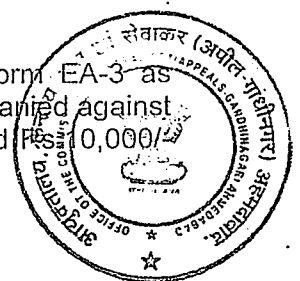
Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में ओ-20, न्यू मैन्टल हास्पिटल कम्पाउण्ड, मेघाणी नगर, अहमदाबाद-380016.

To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at O-20, New Metal Hospital Compound, Meghani Nagar, Ahmedabad : 380 016. in case of appeals other than as mentioned in para-2(i) (a) above.

(2) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 की धारा 6 के अंतर्गत प्रपत्र इ.ए-3 में निर्धारित किए अनुसार अपीलीय न्यायाधिकरणों की गई अपील के विरुद्ध अपील किए गए आदेश की चार प्रतियाँ सहित जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 5 लाख या उससे कम है वहां रूपए 1000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 5 लाख या 50 लाख तक हो तो रूपए 5000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 50 लाख या उससे ज्यादा है वहां रूपए 10000/- फीस भेजनी होगी। की फीस सहायक रजिस्टार के नाम से रेखांकित बैंक ड्राफ्ट के रूप में संबंध की जाये। यह ड्राफ्ट उस स्थान के किसी नामित सार्वजनिक क्षेत्र के बैंक की शाखा का हो

The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs.1,000/-, Rs.5,000/- and Rs.10,000/-)



where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any

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nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated

(3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढ़ी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellate Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

(4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उचित आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall bear a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

(5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

(6) सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय प्राधिकरण (सीस्तेत) के प्रति अपीलों के मामलों में केन्द्रीय उत्पाद शुल्क अधिनियम, 1984 की धारा 34फ के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2014(2014 की संख्या 29) दिनांक: 06.08.2014 जो की वित्तीय अधिनियम, 1994 की धारा 43 के अंतर्गत सेवाकर को भी लागू की गई है, द्वारा निश्चित की गई पूर्व-राशि जमा करना अनिवार्य है, बशर्ते कि इस धारा के अंतर्गत जमा की जाने वाली अपेक्षित देय राशि दस करोड़ रूपए से अधिक न हो

केन्द्रीय उत्पाद शुल्क एवं सेवाकर के अंतर्गत "माँग किए गए शुल्क" में निम्न शामिल है

- (i) धारा 11 डी के अंतर्गत निर्धारित रकम
- (ii) सेनवैट जमा की ली गई गलत राशि
- (iii) सेनवैट जमा नियमावली के नियम 6 के अंतर्गत देय रकम

→ आगे बशर्ते यह कि इस धारा के प्रावधान वित्तीय (सं. 2) अधिनियम, 2014 के आरम्भ से पूर्व किसी अपीलीय प्राधिकारी के समक्ष विचाराधीन स्थगन अर्जी एवं अपील को लागू नहीं होंगे।

For an appeal to be filed before the CESTAT, it is mandatory to pre-deposit an amount specified under the Finance (No. 2) Act, 2014 (No. 25 of 2014) dated 06.08.2014, under section 35F of the Central Excise Act, 1944 which is also made applicable to Service Tax under section 83 of the Finance Act, 1994 provided the amount of pre-deposit payable would be subject to ceiling of Rs. Ten Crores,

Under Central Excise and Service Tax, "Duty demanded" shall include:

- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

→ Provided further that the provisions of this Section shall not apply to the stay application and appeals pending before any appellate authority prior to the commencement of the Finance (No.2) Act, 2014.

(6)(i) इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

ORDER-IN-APPEAL

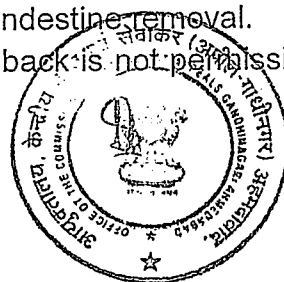
This order arises out of two appeal filed by viz. (1) M/s. Orbeet Alloy Cast Pvt. Ltd., 106, Survey No.60/5, N.H.8, Village-Majira, Taluka-Prantij, Sabarkantha, Gujarat(Appeal No.10/GNR/2017-18) and (2) Shri Suresh Manoharmal Chandan, Director of M/s. Orbeet Alloy Cast Pvt. Ltd. (Appeal No.11/GNR/2017-18) (in short 'director') against Order-in-Original No.AHM-CEX-003-ADC-AJS-020-17-18 dated 20.02.2018 (in short 'impugned order') passed by the Additional Commissioner, Central GST & Central Excise, Gandhinagar (in short 'adjudicating authority').

2. Briefly stated that the adjudicating authority vide impugned order confirmed demand of Rs.63,37,508/- alongwith interest under Section 11A(4) and 11AA/AB of the Central Excise Act, 1944 respectively; imposed penalty of Rs.63,37,508/- under Section 11AC ibid; appropriated Rs.61,00,000/- already paid towards duty liability; confirmed demand of wrongly availed Cenvat credit of Rs.41,60,006/- alongwith interest under Rule 14 of the Cenvat Credit Rules, 2004 read with Section 11A and 11AA/AB ibid; imposed penalty of Rs.41,60,006/- under Rule 15(2) ibid read with Section 11AC ibid; appropriated Central Excise duty of Rs.61,00,000/- paid during investigation towards their duty liability; imposed penalty of Rs.1,04,97,514/- on Shri Suresh Manoharmal Chandan, Director, under Rule 26(1) of the Central Excise Rules, 2002.

3. Aggrieved with the impugned letter, the appellant filed the present appeal wherein, *inter alia*, submitted that the adjudicating authority has erred in law and on facts in confirming demand of rs.1,04,97,514/- and levying penalty of Rs.1,04,97,514/-.

4. Personal hearing in the matter was held on 25.10.2018. Shri Suresh Chandan, Director, and Shri Hem Chhajed, Chartered Accountant, appeared before me on behalf of the appellant and reiterated the grounds of appeal and submitted that mere shortage is not clandestine removal; that stock statement was estimated approx. value not certified by value with actual invoice of same period (3rd party order) submitted but not considered; that alternatively Cenvat credit should be reversed; that for bogus purchase, they have already paid duty which should be deducted; that for penalty on the company as well as on director, mere shortage can be compared with clandestine removal. The appellant also filed written submission wherein, *inter alia*, submitted that-

- The search party physically verified the entire stock of 368,535kgs in less than one days using a single truck without segregating raw materials and finished goods gives doubts regarding the validity of examination of the stock.
- Neither the Excise Officer nor the Asstt. Commr had called for any details from them regarding the actual stock available and the valuation of said stock.
- The Ld. Officer in violation of natural justice neither provided cross-examination of the certain suppliers who denied making any sale to them.
- There is no evidence of clandestine removal.
- Mere difference in stock is not enough evidence for clandestine removal.
- Reliance on bank statement without any proof of flow back is not permissible for valuation.



- During physical verification of finished goods, there is no special grade ingots found physically or in the books of accounts.
- The Ld. Officer has failed to appreciate that they had paid tax on the goods found in the premises of M/s. Gopal Iron & Steel (Guj.) Ltd. Hence, the shortage should have been reduced to that extent as the said goods were already part of the shortage found at their factory premises.
- The Ld. Officer ignored all the evidences available with him regarding rates of finished goods.
- The Ld. Officer has failed to appreciate that if they had made bogus purchase then the quantity of said bogus purchase should have been reduced from the shortage of raw materials found or else it would lead to double taxation i.e. once via reversal of credit and again on shortage.
- The Ld. Officer has also failed to make application of Rule 3(5) of the Cenvat Credit Rules, 2004 since removal as such does not amount to manufacture and hence no excise duty could have been levied on the alleged removal of raw materials but merely Cenvat credit claimed could have been reversed.
- The Ld. Officer has also erred in imposing penalty on the director.

5. I have carefully gone through the appeal memorandums, submissions made at the time of personal hearing and evidences available on records. I find that the main issue to be decided is whether the impugned order is just, legal and proper or otherwise. Accordingly, I proceed to decide the case on merits.

6. Prima facie, I find that the confirmation of demand of duty vide impugned order is based upon the shortage of raw materials and finished goods detected at the time of search of the factory premises of the appellant. The appellant has pleaded that mere difference in stock is enough evidence of clandestine removal. In this regard, I find that Shri Suresh Manoharmal Chandan, director of the appellant company, during the Panchnama and in his statements recorded on various dates, has categorically accepted that in respect of the said short found raw-materials most of time they have received only bills and no goods were received and admitted duty liability as they have already taken Cenvat credit thereon. Similarly, for finished goods which have been sold in cash in open market without preparation of invoices and payment of central excise duty, the said director has accepted duty liability on it. When asked about the details of the suppliers of raw-materials, buyers and transporters, he stated not having any details in this regard and if he gets that, will produce the same but he never come up with the said details till date. I find that when the raw materials have admittedly been purchased from the dealers and finished goods sold in open market and when no details are made available, neither the payment particulars nor the identity of the suppliers as well as purchaser can be established by the Deptt unless the same is provided by the appellant to the deptt. Hence, plea of the appellant is not tenable.

6.2 At the out set, it is pleaded by the appellant that physical verification of entire stock of 368,535kgs was made in less than one day using a single truck which is beyond human capability. In this regard, I find that the director of the appellant himself had arranged for weighment of said goods and had expressed satisfaction about its

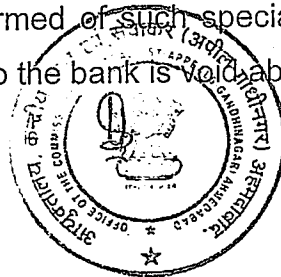


manner and accuracy vide Panchnama dtd.10/12.11.2014 and in his statements recorded u/s 14 of the C.Ex. Act, 1944 on various dates and has never been reverted at any point of time till issue of the subject SCN dtd.20.10.2016 i.e almost for two years from the date of Panchnama. So, this is nothing but afterthought and I do agree with the findings of the adjudicating authority vide para 6 of the impugned order.

6.3 It is pleaded that qty. of 15260kgs of SS Ingots seized from the premises of M/s. Gopal Iron & Steel Company, Bavla, should be deducted from the short quantity of finished goods found in the factory premises of the appellant. In this regard, I find that the director in his statement dtd.12.11.2014 has accepted the ownership of said seized goods though not accounted for in their books of accounts. So, I find that when the ownership of the said seized goods is established and appropriate duty have been paid on it separately, the said quantity of 15260kgs of SS Ingots deserves to be deducted from the short quantity 183170kgs of SS Ingots noticed in the interest of justice.

6.4 It is pleaded that reliance on bank statement without any proof of flow back is not permissible for valuation. In this regard, I find that shortage of raw materials as well as finished goods had been noticed during search of factory premises of the appellant. The adjudicating authority has confirmed duty liability on raw-materials as well as on finished goods as per the rates shown in the stock statement as on 30.09.2014 given to the bank. In this regard I find that for raw-materials found short as per Panchnama(which is not disputed by the appellant), on which the appellant has already availed Cenvat credit, there is no need for assessment of duty liability. Only thing is required to be done is reversal of Cenvat credit availed as per the provision contained in the Cenvat Credit Rules, 2004. As such, I find that the duty confirmed of such short quantity based on value shown in the stock statement given to the bank is void ab-initio as there is no need for its valuation.

6.4(a) As regards the valuation of finished goods for the purpose of duty liability, I find that the adjudicating authority has confirmed demand based on the value of finished goods shown in the stock statement as on 30.09.2014 submitted to the bank by the appellant. I also find that the appellant had submitted, in reply to the SCN, summary of invoices raised during the relevant period for the valuation of finished goods. I find that the adjudicating authority has failed to justify with corroborative evidence for adopting value of finished goods shown in the said stock statement given to the bank. Further, the stock statement is not a document on which the appellant has cleared the finished goods in question. In this regard, I find that the search party had also seized sales bill book for FY 2010-11 till 10.11.2014(date of search) vide Annexure-A to Panchnama dtd.10/11.1.2014.Hence, the valuation should be made on the basis of price at which such goods were sold ordinarily at relevant time and place unless otherwise is proved by investigation. As such, I find that the duty confirmed of such special grade ingots based on value shown in the stock statement given to the bank is void ab-initio.



6.4(b) It is alleged that on the date of search neither RG-1 nor in their books of account there was any stock of special grade ingots. I find that the adjudicating authority has valued 64510kgs of SS Ingots(Special Grade) @ Rs.115/- per kg. stock statement given to the bank out of total short quantity of 183170kgs of SS Ingots found compared to statutory records. In this regard, I find that there was no stock of Special Grade Ingots in short quantity of finished goods as per Panchnama dtd.10/12.11.2014. The search party had also seized sales bill book for FY 2010-11 till 10.11.2014(date of search) vide Annexure-A to Panchnama dtd.10/11.1.2014. The adjudicating authority could have verified the clearance of SS Ingots (Special Grade) from the sales bill book, which is a valid document for the purpose of its valuation, available with it. I find that no such efforts are made to ascertain clearance of said goods. I also find that stock statement given to the bank is not a valid document for clearance of goods and assessment of duty in terms of provisions contained in Section 4 of the C.Ex.Act, 1944 read with Rule 11 of the C.Ex. Rules, 2002.

6.5 It is pleaded that there is gross violation of natural justice since their request for cross-examination was rejected. In this regard, I find that after conducting inquiry with said six suppliers of raw-materials(as per SCN dtd.20.10.2016), it was found that appellant had availed Cenvat credit on certain bogus/fake invoices and their statements were recorded. These statements were perused by the appellant's director. On being asked, it was affirmed that they have made payment through cheques and will produce bank statement in this regard. The adjudicating authority found that no such payments were made through cheques to said suppliers in the bank statement provided by the appellant for the year 2011-12 for the so called bogus/fake invoices found during investigation. The evidences i.e bank statement and said raw-material supplier's accounts produced before me at the time of personal hearing relates to the period 2012-13. So, it cannot be ascertained whether the appellant had made payment through cheques against the so called bogus/fake invoices. I also find that these suppliers of raw materials have confirmed having not sold goods to the appellant against the said bogus/fake invoices and has not reverted at any point of time during adjudication process. I also find that nothing will emerge anything new since the said suppliers have either surrendered their dealer registration/issued invoice to some other buyers with different description of goods/ has clearly admitted by the said director in his statements regarding purchase of bills for getting Cenvat credit without receipts of goods/had only telephonic talk with buyers and sellers. Hence, appellant's plea is not tenable.

6.6 It is pleaded that quantity of raw-materials of said bogus/fake invoices on which the appellant has availed Cenvat credit should be deducted from the alleged short quantity of raw-materials noticed during the search of the factory premises. In this regard, I find that when the appellant has availed Cenvat credit on the alleged bogus/fake invoices, they must have entered quantity involved in it in their stock register. I find that the investigation is not complete on this aspect. It is not evident from



anywhere in the impugned order whether the said quantity was entered in their stock register or otherwise. So, to this extent, the adjudicating authority is directed to verify the statutory records of appellant and deduct the quantity involved in the bogus/fake invoices from the so called short quantity of raw-materials and re-quantify the demand accordingly.

6.7 It is pleaded that when penalty is imposed on the appellant, penalty on its director is unwarranted. Since the matter is remanded to be decided afresh in view of my observation in above paras, the penalty should be decided accordingly.

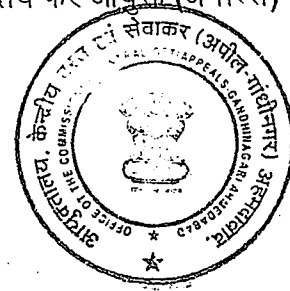
7. In view of the above discussion and findings, matter is remanded back to the adjudicating authority to decide afresh within 30 days of communication of this order after following the principle of natural justice.

8. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
The appeals filed by the appellant stands disposed of in above terms.

उमा शंकर

(उमा शंकर)

केन्द्रीय कर आयुक्त (अपील्स)



Attested:

[Handwritten signature]
05/12/18

(B.A. Patel)
Supdt.(Appeals)
Central Tax, Ahmedabad.

BY SPEED POST TO:

- (1) M/s. Orbeet Alloy Cast Pvt. Ltd.,
106, Survey No.60/5, N.H.8, Village-Majira,
Taluka-Prantij, Sabarkantha, Gujarat.
- (2) Shri Suresh Manoharmal Chandan, Director,
M/s.Orbeet Alloy Cast Pvt. Ltd.,
106, Survey No.60/5, N.H.8, Village-Majira,
Taluka-Prantij, Sabarkantha, Gujarat.

Copy to:-

- (1) The Chief Commissioner, CGST, Ahmedabad Zone.
- (2) The Commissioner, CGST, Gandhinagar (RRA Section).
- (3) The Additional Commissioner, CGST, Gandhinagar.
- (4) The Asstt. Commissioner, CGST, Division- Himmatnagar.
- (5) The Asstt. Commissioner(System), CGST, Gandhinagar
(for uploading OIA on website).
- (6) Guard file
- (7) P.A. file.