



**आयुक्त(अपील) का कार्यालय,  
Office of the Commissioner (Appeal),**



केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद  
Central GST, Appeal Commissionerate, Ahmedabad  
जीएसटी भवन, राजस्वमार्ग, अम्बावाडी अहमदाबाद 380015.  
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015  
☎ 07926305065 - टेलीफैक्स 07926305136

**DIN : 20220564SW0000222EB1**

**स्पीड पोस्ट**

- क फाइल संख्या : File No : GAPPL/COM/CEXP/688/2021 **1977 to 981**
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-003-APP-019/2022-23**  
दिनांक Date : **19-05-2022** जारी करने की तारीख Date of Issue 23.05.2022  
आयुक्त (अपील) द्वारा पारित  
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. **AHM-CEX-003-ADC-MS-010-20-21** दिनांक: **17.03.2021**  
issued by Additional Commissioner, CGST & Central Excise, Gandhinagar Commissionerate
- घ अपीलकर्ता का नाम एवं पता Name & Address

**1. Appellant**

**Shri Praveen Nemani, Director of M/s Jai Tripathi Steels Pvt Ltd  
Block No. 1852, Navkar Industrial Estate,  
Santej-Khatraj Road, Santej, Kaiol, Gandhinagar**

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 अधीन 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, 4<sup>th</sup> 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 हानिकार खाने 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 प्रक्रिया 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.





(क) 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 मामले में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(A) 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.

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

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

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।

(c) 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 ईए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतरमूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ.का मुख्य शीर्ष 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 होतो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्नरकम 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 सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-  
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

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

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

(क) 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 2<sup>nd</sup>माला, बहुमाली भवन ,असरवा ,गिरधरनागर,अहमदाबाद-380004

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2<sup>nd</sup> floor, Bahumali Bhawan, Asarwa, Girdhar Nagar, Ahmedabad : 380004. in case of appeals other than as mentioned in para-2(i) (a) above.





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 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 Appellant 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 शुल्कअधिनियम 1970 यथासंशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूलआदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर रु.6.50 पैसे कान्यायालय 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 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.

- (44) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण(सिस्टेट) के प्रतिअपीलो के मामले में कर्तव्यमांग(Demand) एवं दंड(Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है।(Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

केन्द्रीय उत्पाद शुल्क और सेवाकर के अंतर्गत, शामिल होगा "कर्तव्य की मांग"(Duty Demanded)-

- (Section) खंड 11D के तहत निर्धारित राशि;
- लिया गलत सेनवैट क्रेडिट की राशि;
- सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि.

⇒ यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में, अपील' दाखिल करने के लिए पूर्व शर्त बना दिया गया है.

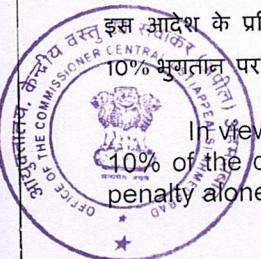
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

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

- (cxv) amount determined under Section 11 D;
- (cxvi) amount of erroneous Cenvat Credit taken;
- (cxvii) amount payable under Rule 6 of the Cenvat Credit Rules.

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।

In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."





ORDER-IN-APPEAL

The present appeal has been filed by Shri Praveen Nemani, Director of M/s. Jai Tripathi Steels Pvt. Ltd., Block No. 1852, Navkar Industrial Estate, Santej-Khatraj Road, Santej, Kalol, District : Gandhinagar (hereinafter referred to as the appellant) against Order in Original No. AHM-CEX-003-ADC-MS-010-20-21 dated 17-03-2021 [hereinafter referred to as "*impugned order*"] passed by the Additional Commissioner, CGST Commissionerate : Gandhinagar [hereinafter referred to as "*adjudicating authority*"].

2. Briefly stated, the facts of the case is that the officers of Directorate General of Central Excise Intelligence, Ahmedabad (now Directorate General of GST Intelligence) (hereinafter referred to as DGCEI) had carried out searches at the factory and office premises of M/s.Jay Tripathi Steels Pvt Ltd (hereinafter referred to as JTSPL) as well as at the premises of their suppliers and transporters. During the course of the searches, documents and data showing illicit purchase of raw materials and clandestine clearance of finished goods by JTSPL were recovered. From these documents and data as recovered, it appeared that JTSPL had purchased raw materials from suppliers who had cleared the same without payment of Central Excise duty. Further, JTSPL had also manufactured and clandestinely cleared their finished goods without payment of Central Excise duty. It also appeared that JTSPL had evaded Central Excise duty by resorting to undervaluation of the finished goods.

2.1 In the course of the investigation, statements of various persons were recorded. The Authorised Signatories of M/s.Global Hi-Tech Industries Limited, Bhuj, who are the suppliers of raw material to JTSPL, in their statements, stated that for the illicit clearances to JTSPL, they received the amount in cash through Angadias and that the information regarding the cash amount sent and name of the Angadia was received on phone from the appellant and another person of JTSPL. Some of the buyers of the finished goods cleared clandestinely by JTSPL, in their





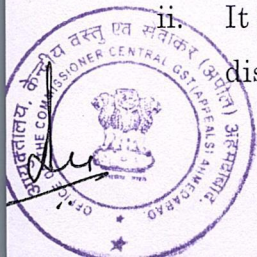
statements deposed that they placed the purchase orders with the appellant and that the payment was made by them in cash to the appellant. Further, the Authorised Signatory of JTSPL, in his statement, deposed that the appellant visited the factory at the time of clearance of finished goods and the goods were cleared without central excise invoices on the directions of the appellant.

2.2 On conclusion of the investigation, Show Cause Notice No. DGCEI/AZU/36-218/2013-14 dated 06.02.2014 was issued to JTSPL wherein it was proposed to demand and recover Central Excise duty amounting to Rs.90,93,000/- under the proviso to erstwhile sub-section (1) of Section 11A [now Section 11A (4)] of the Central Excise Act, 1944 along with interest. Imposition of penalty was also proposed on JTSPL as well as various other firms and persons. The SCN also proposed imposition of penalty on the appellant under Rule 26(1) of the Central Excise Rules, 2002.

3. The said SCN was adjudicated vide the impugned order wherein the demand for Central Excise duty was confirmed against JTSPL along with Interest. JTSPL had availed the benefit under the SVLDR Scheme, 2019 and therefore, no penalty was imposed upon them. However, penalty was imposed on all other co-noticees under Rule 26 (1) of the Central Excise Rules, 2002. A penalty of Rs.15,00,000/- was imposed upon the appellant under Rule 26 (1) of the Central Excise Rules, 2002.

4. Being aggrieved with the impugned order, the appellant has filed the instant appeal on the following grounds :

- i. The adjudicating authority has misconceived the SVLDRS, 2019 and has mis-directed himself in law in confirming liability upon JTSPL even after acceptance of their declaration and issue of discharge certificate under SVLDRS, 2019.
- ii. It should have been appreciated that the main noticee had opted and discharged the liability under SVLDRS, 2019 without admitting any





liability to buy peace and the discharge certificate issued under Section 126 of the Finance Act, 2019 was conclusive as to the matter. As such further adjudication and confirmation of liability upon JTSPL and other co-noticee is bad in law and against the spirit of the scheme.

- iii. Section 129 stipulates that discharge certificate issued under Section 126 shall be conclusive as to the matter and time period stated therein and sub-section 1(c) stipulates that the time and period covered by the declaration shall not be reopened in any other proceeding.
- iv. The adjudicating authority has exceeded his limits and to anyhow confirm the artificial liability upon them has reopened the proceeding against JTSPL which was concluded under JTSPL.
- v. No penalty can be imposed without confirmation of demand. As such the confirmation of demand upon JTSPL is arbitrary and not tenable and consequently imposition of penalty upon them is also liable to be set aside.
- vi. The appellant is not independent of the company which was the main noticee in the SCN and the appellant was not personally involved in any of the activity which could attribute any mala fide. Filing of declaration under SVLDRS has subsumed all the proceedings within its ambit including the case against the appellant. The principle of Doctrine of Merger would apply and the proceedings against them would get merged with the declaration filed and settled by the company JTSPL.
- vii. They had through the online portal approached for filing SVLDRS option independently but the request could not get processed due to technical glitches and there was no option for settling the invocation of penal provision. It is settled law by Hon'ble Supreme Court in the case of Mangalore Chemicals and Fertilizers Vs. UOI that procedural infraction if any, of a technical nature, is condonable.
- viii. Sub-Rule 1 of Rule 26 stipulates certain acts, having three ingredients, namely Physically dealing with goods, the goods should be excisable and knowledge or reason to believe that the goods are





liable to confiscation. There is nothing in the proceedings to suggest that the appellant had in any manner personally or physically involved in either removing, transporting, selling or otherwise dealing in any manner with the goods, alleged to be liable for confiscation.

- ix. They have never committed any act which even remotely be construed as contravention of any of the provisions of Central Excise Law so as to attract penal provisions under erstwhile Rule 26 of the Rules.
- x. No evidence has been led by the department as to how the appellant were having knowledge/reasons to believe of the impugned goods. Despite there being no positive evidence to support and substantiate the allegations of the SCN, the impugned order illegally attempts to implicate the appellant by constructing presumptive story based on sole oral untested statement lacking corroborations.
- xi. Evidentiary value of the sole statement in the absence of any other evidence, the guilt of the appellant cannot be established as held in the case of Vikram Cement (P) Ltd. Vs. CCE, Kanpur – 2012 (286) ELT 615 (Tri.-Del). The said judgment was upheld by the Hon'ble Allahabad High Court. They also rely upon the judgment in the case of Galaxy Indo Fab Ltd. Vs. CCE, Lucknow – 2010 (258) ELT 254 (Tri.-Del); Dhingra Metal Works – 2010-TIOL-693-HC-DEL-IT; Sitaram Sao Vs. State of Jharkhand – (2007) 12 SCC 630; Kamdeep Marketing Vs. CCE – 2004 (165) ELT 206 (Tri.-Del.); Steel Tubes of India Ltd. Vs. CCE, Indore – 2007 (217) ELT 506 (Tri.-LB); Sun Gems Vs. CC, Jaipur – 2019 (369) ELT 1404 (Tri.-Del); Raj Ratan Industries Ltd. Vs. CCE, Kanpur – 2013 (289) ELT 482 (Tri.-Del) and Hissar Pipes Pvt. Ltd. Vs. CCE, Rohtak – 2015 (317) ELT 136 (Tri.-Del.).
- xii. The impugned order is silent as to how the appellant was instrumental in physically dealing with the excisable goods which were alleged to be liable for confiscation.
- xiii. No positive evidence has been produced to show an contumacious or deliberate violation of fiscal statute on the part of the appellant to





make them liable for penal action, as such penal action is not warranted. They rely upon the judgment in the case of Hindustan Steels Vs. State of Orissa – 1978 (2) ELT (J159) SC.

5. Personal Hearing in the case was held on 05.05.2022 through virtual mode. Shri Amit Awasthi, Advocate, appeared on behalf of the appellant for the hearing. He reiterated the submissions made in appeal memorandum and requested to take a lenient view.

6. I have gone through the facts of the case, submissions made in the Appeal Memorandum, submissions made at the time of personal hearing as well as material available on records. The issue before me for decision is whether penalty under Rule 26 (1) of the Central Excise Rules, 2002 has been correctly imposed upon the appellant or otherwise.

6.1 I find that the case was primarily booked against JTSPL for evasion of Central Excise duty by clearing goods clandestinely without issuing invoices and without payment of the applicable Central Excise duty. JTSPL have availed the benefit of the SVLDR Scheme, 2019 and, accordingly, the proceedings against them were concluded under the said scheme.

6.2 The appellant has contended that since the proceedings against JTSPL was concluded under SVLDRS, no proceedings against them survives. In this regard, I find that the CBIC had in the SVLDRS, 2019 FAQs clarified in the Answer to Question 23 that :

In case of a SCN issued to an assessee demanding duty/tax and also proposing penal action against him as well as separate penal action against the co-noticee/s specified therein, if the main noticee has settled the tax dues, the co-noticee/s can opt for the Scheme for the waiver of penalty. For instance, the main noticee has settled the matter before the Settlement Commission and paid the dues and the co-noticees were not a party to the proceedings. In such a case, the co-noticees can file a declaration under the Scheme. Similarly, in a case of arrears, where the main noticee has paid the duty, the co-noticees can file a declaration under the Scheme.





6.3 In the instant case, I find that though JTSP have applied for the SVLDR Scheme and obtained discharge certificate, the appellant has not filed any declaration under SVLDRS, 2019 seeking waiver of penalty. The said scheme only provides for concluding the proceedings against those who have filed declaration and obtained discharge certificate. Therefore, the appellant, having failed to file declaration under SVLDRS, 2019, cannot seek to derive the benefits of the declaration filed by the main noticee JTSP. The appellant has also contended that they could not file the declaration on account of technical glitches. However, no evidence or material has been placed on record by the appellant to indicate that they have tried to submit application under SVLDRS, 2019. I, therefore, do not find any merit in the contention of the appellant.

7. The appellant have also contended that after issue of discharge certificate under SVLDRS, 2019, the demand could not have been confirmed against JTSP and that in the absence of demand, penalty cannot be imposed. I find that the issue of whether the demand could have been confirmed against JTSP or not is a subject matter wherein the appellant does not have any *locus standi*. Further, the penal provisions under Rule 26 of the Central Excise Rules, 2002 is not linked to the confirmation of demand. The said Rule 26 provides for imposition of penalty on any person who acquires possession, or is in any way concerned in dealing, transporting, removing, depositing, keeping, concealing selling or purchasing or in any other manner dealing with excisable goods which he knows or has reason to believe are liable for confiscation under the Act or Rules. Rule 25 of the Central Excise Rules, 2002 provides for confiscation in the following cases :

- “(a) removes any excisable goods in contravention of any of the provisions of these rules or the notifications issued under these rules; or
- (b) does not account for any excisable goods produced or manufactured or stored by him; or
- (c) .....
- (d) contravenes any of the provisions of these rules or notifications issued under these rules with intent to evade payment of duty,”

1 In the instant case, I find that the main noticee JTSP had indulged in clandestine purchase or raw material as well as manufacture and





clearance of finished goods without issuing central excise invoices and without payment of central excise duty leviable thereon. The acts of clandestine purchase of raw material and clandestine clearance of finished goods without payment of central excise duty is in clear violation of the Central Excise Act and the Central Excise Rules. Therefore, the finished goods cleared clandestinely without payment of central excise duty are liable for confiscation under Rule 25 of the Central Excise Rules, 2002.

7.2 The evidences unearthed in the course of the investigation and recorded in the SCN clearly indicate and establish the role of the appellant in the clandestine removal of finished goods without payment of duty. The statements of various persons recorded under Section 14 of the Central Excise Act, 1944 clearly bring out the role of the appellant i.e. taking orders from buyers for clandestine clearance of finished goods, being present at the time of clearance of finished goods clandestinely, directing the employees to not issue central excise invoice, receiving payment in cash in respect of the clandestinely cleared finished goods. The mens rea of the appellant is also clearly established from the statement of the Proprietor of M/s.Kanak Steel Traders, one of the buyers of JTSPL, recorded in the course investigation in of which it was stated that the appellant had directed him to destroy the records pertaining to the goods purchased from JTSPL. Therefore, in the light of these evidences, it is abundantly clear that the appellant was knowingly concerned and involved in removing and selling of excisable goods without payment of duty as well as knowingly concerned in the purchase of raw materials clandestinely cleared without payment of duty. The provisions of Rule 26 of the Central Excise Rules, 2002 are, therefore, clearly applicable to the facts of the present case and the adjudicating authority has correctly imposed penalty under the said Rule 26 Central Excise Rules, 2002. Therefore, I do not find any infirmity in the impugned order imposing penalty on the appellant.

8. The judgments cited by the appellant in their support do not help their case inasmuch as in the present case, the evidences unearthed



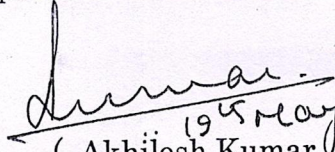


against the appellant are corroborated by the statements of different persons i.e. the buyers of the finished goods of JTSPL and even the statement of the Authorized Signatory of JTSPL. There is no material on record to indicate that these statements have been retracted. Therefore, the statements are admissible evidences. Further, the private records unearthed in the course of the investigation also clearly establish the role of the appellant in the evasion of central excise duty by JTSPL.

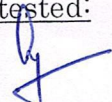
9. In view of the facts discussed herein above, I find no merit in the appeal filed by the appellant and I reject the appeal filed by the appellant and uphold the impugned order.

10. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

The appeal filed by the appellant stands disposed of in above terms.

  
( Akhilesh Kumar )  
Commissioner (Appeals)  
Date: .05.2022.

Attested:

  
(N.Suryanarayanan. Iyer)  
Superintendent(Appeals),  
CGST, Ahmedabad.



BY RPAD / SPEED POST

To

Shri Praveen Nemani, Director,  
M/s. Jai Tripathi Steels Pvt. Ltd.,  
Block No. 1852, Navkar Industrial Estate,  
Santej-Khatraj Road, Santej,  
Kalol, District : Gandhinagar

Appellant

The Additional Commissioner,  
CGST,  
Commissionerate : Gandhinagar

Respondent

Copy to:

1. The Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Gandhinagar.
3. The Assistant Commissioner (HQ System), CGST, Gandhinagar.  
(for uploading the OIA)

4. Guard File.
5. P.A. File.



