



## केंद्रीय कर आयुक्त (अपील)



O/O THE COMMISSIONER (APPEALS), CENTRAL TAX,

केंद्रीय उत्पाद शुल्क भवन,

7<sup>th</sup> Floor, Central Excise Building,

Near Polytechnic,

सातवीं मंजिल, पॉलिटेक्निक के पास,

Ambavadi, Ahmedabad-380015

आम्बावाडी, अहमदाबाद-380015

079-26305065

टेलीफैक्स : 079 - 26305136

रजिस्टर डाक ए.डी.द्वारा

क फाइल संख्या (File No.): V2(84) 6/EA-2/Ahd-II/Appeals-II / 2016-17/1643 to 1647

ख अपील आदेश संख्या (Order-In-Appeal No.): AHM-EXCUS-002-APP-106-16-17

दिनांक (Date): 28.09.2017, जारी करने की तारीख (Date of issue): 12-10-17

श्री उमा शंकर, आयुक्त (अपील) द्वारा पारित

Passed by Shri Uma Shanker, Commissioner (Appeals)

ग \_\_\_\_\_ आयुक्त, केंद्रीय उत्पाद शुल्क, (मंडल-1), अहमदाबाद- II, आयुक्तालय द्वारा जारी

मूल आदेश सं \_\_\_\_\_ दिनांक \_\_\_\_\_ से सृजित

Arising out of Order-In-Original No. 10/AC/DEMAND/16-17 Dated: 25-05-2016

issued by: Assistant Commissioner., Central Excise (Div-I), Ahmedabad-II

घ अपीलकर्ता/प्रतिवादी का नाम एवम पता (Name & Address of the Appellant/Respondent)

**M/s Mascot pump Ltd.**

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 an 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) (क) (i) केंद्रीय उत्पाद शुल्क अधिनियम 1994 की धरा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परंतुक 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।

A revision application lies to the Under Secretary, to the Government of India, Revision Application Unit, Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001, 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 हानि कारखाने से किसी भंडारगार या अन्य कारखाने में या किसी भंडारगार से दूसरे भंडारगार में माल ले जाते हुए मार्ग में, या किसी भंडारगार या भंडार में चाहे वह किसी कारखाने में या किसी भंडारगार में हो माल की प्रकिया के दौरान हुई हो।

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 मामले में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित हैं।



- (c) 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 हों।

- (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-बी/35-इ के अंतर्गत:-

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

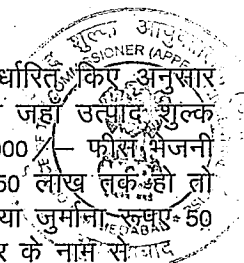
- (क) वर्गीकरण मूल्यांकन से संबंधित सभी मामले सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण की विशेष पीठिका वेस्ट ब्लॉक नं. 3. आर. के. पुरम, नई दिल्ली को एवं

- (a) the special bench of Custom, Excise & Service Tax Appellate Tribunal of West Block No.2, R.K. Puram, New Delhi-1 in all matters relating to classification valuation and.

- (ख) 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.

- (b) 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 और लगाया गया जुर्माना रूपए 5 लाख या उससे कम है वहां रूपए 1000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रूपए 5 लाख या 50 लाख तक है तो रूपए 5000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रूपए 50 लाख या उससे ज्यादा है वहां रूपए 10000/- फीस भेजनी होगी। की फीस सहायक रजिस्टार के नाम से भेजा



रेखांकित बैंक ड्राफ्ट के रूप में संबंध की जाये। यह ड्राफ्ट उस स्थान के किसी नामित सार्वजनिक क्षेत्र के बैंक की शाखा का हो जहाँ उक्त न्यायाधिकरण की पीठ स्थित है।

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 पढी 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 not withstanding 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 शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त 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 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 हैं।

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 उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट), के प्रति अपील के मामले में कर्तव्य मांग (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 सेवा कर के अंतर्गत, शामिल होगा "कर्तव्य की मांग" (Duty Demanded) -

- (i) (Section) खंड 11D के तहत निर्धारित राशि;
- (ii) लिया गलत सेनवैट क्रेडिट की राशि;
- (iii) 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।

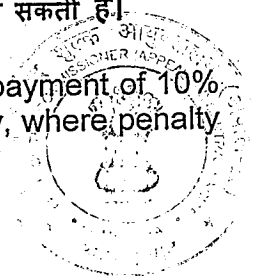
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

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

- (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.

इस सन्दर्भ में इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो मांग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

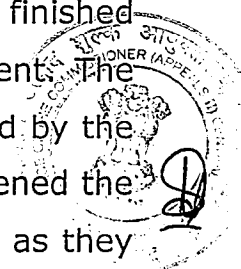
In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."



**ORDER IN APPEAL**

M/s. Mascot Pump Ltd., situated at Survey No. 13, G.I.D.C., Phase-I, Naroda, Ahmedabad, (*hereinafter referred to as the 'respondent'*) holding Central Excise Registration No. AAACW1086DXM002 for manufacturing Submersible Pump Set, Motor, Monoset, Monoblock Pumpsets falling under Chapter heading No. 84 of the Central Excise Tariff Act, 1985. The said Respondent had failed to enter the production details in their Daily Stock Register of the stock found in excess during the course of physical stock taken by the officers of Central Excise (Preventive), Ahmedabad-II, during the search of the Respondent's premises on 04.06.2015, with an intention to clandestinely remove them without payment of duty. The Adjudicating Authority, did not find any attempt by the Respondent to not enter the stock in the Daily Stock Register with an intent to clandestinely remove them without payment of duty, and therefore dropped the demand vide Order-In-Original NO.10/AC/Demand/16-17 dt.25.05.2016. The Department aggrieved by the OIO, filed an appeal against the same.

2. The facts of the case, in brief, are that based on specific intelligence that the respondent was involved in clandestine removal of finished goods as well as undervaluation of the their goods, the Officers of Central Excise (Preventive), Ahmedabad-II, conducted the search of the factory premises on 04.06.2015. During the search operation conducted at the factory premises of the said unit, the Central excise officers carried out a physical stock taking of the finished goods i.e. ready to dispatch and found the goods, as listed in the Panchanama valued at Rs.42,01,613/-, in excess and not entered in the specified Central Excise records i.e. Daily Stock Register as on 04.06.2015. The Central Excise Officers placed the said excess goods valued at Rs.42,01,613/-, under seizure, under the reasonable belief that the excess finished goods were not taken into account with an intention to clear the same without payment of Central Excise Duty. The Director of the said unit, Shri Ramanbhai S. Patel, on being asked about the goods seized, stated that they did not enter the day to day production of fully finished goods in their Daily Stock Register every day, but they entered the same in the Daily Stock Register only at the time when the fully finished goods were dispatched from the factory premises of the respondent. The said seized goods were provisionally released on execution of a Bond by the respondent. Therefore, it appeared that the respondent had contravened the provisions of Rule 10 of the Central Excise Rules, 2002, in as much as they



had not maintained the Daily Stock Register properly indicating the particulars regarding description of the opening balance, goods produced, inventory of goods and amount of duty payable etc.. The above act of contravention on the part of the respondent appeared to have been committed by reasons of wilful mis-statement, suppression of facts and contravention of various provisions of the said act and rules made thereunder with an intent to evade payment of Central Excise duty. A show cause notice was therefore, issued to the respondent, on 30.11.2015, asking as to why the seized goods valued at Rs.42,01,613/-, should not be confiscated and Central excise duty of Rs. 2,52,097/-, should not be demanded and penalty should not be imposed under the relevant provisions.

3. The adjudicating authority, vide Order-In-Original No. 10/AC/Demand/16-17 dt. 25.05.2016, found that it has not been elaborated in the Panchanama dtd. 4.06.2015, whether quality inspection was carried out on the said finished goods and whether the said finished goods were in packed condition or otherwise and in absence of such details in the Panchanama, it is not possible to come to a conclusion whether the goods seized during the panchanama dated 4.06.2015, were finished goods in ready to dispatch condition. Accordingly, the adjudicating authority vacated the proposal of confiscation of the seized goods, and unconditionally dropped the demand of Central Excise duty of Rs.2,52,097/-, under Section 11A of the Central Excise Act, 1944, as after the provisional release of the seized goods, the respondent had cleared the same on payment of appropriate Central Excise duty and also did not impose any penalty on the respondent or the Director of the unit.

4. Being aggrieved, the Department filed this appeal against the said OIO dt. 25.05.2016, on the ground that the Panchanama had clearly mentioned that the officers had carried out physical stock of the finished goods i.e. ready to dispatch condition, and the same had also been indicated in the statement of the Director of the unit. So, the observation of the Adjudicating Authority to the effect that the panchanama did not elaborate whether quality inspection was carried out and whether the goods were packed or otherwise was not correct and convincing. The Adjudicating Authority had grossly erred in his finding that the case papers did not clearly indicate that the goods were in ready to dispatch condition. The Adjudicating authority had merely accepted the contention of the respondent, that quality



assurance checks were pending to be undertaken, eventhough the respondent had not produced any evidence in support of their claim. The Adjudicating Authority had erred in not imposing penalties against the respondent and the Director of the unit, as there is no requirement of *mens rea* so far as the applicability of clause (b) of Rule 25 of the Central Excise Rules, 2002, is concerned.

5. The respondent in his cross-objection dt. 15.10.2016, stated that the EA-2 appeal filed by the department is not maintainable as it is not filed within the time limitation prescribed under Section 35(1) of the Central Excise Act, 1944, which provides a period of 60 days from the date of communication of the adjudicating authority's order. However, sub-section (2) of Section 35E of the Central Excise Act, 1944, grants the power to an authorised officer to make an appeal against the order of an adjudicating authority, and as such the appeal made by the department is well within the prescribed time-limit. The respondent submitted that there was no requirement to enter the stock in RG-1 (Stock Register) unless and until the goods had reached the stage of 'Finished Goods' and hence there was no violation of the relevant provisions of the Central Excise Act and Rules made thereunder as alleged in the case. They further stated that goods manufactured by them would come to the stage of finished goods only when all testing, Inspections and all the processes have been completed and the tests have been qualified before going to market for sale with clear serial numbers on the goods being sold. They alleged that in this case, neither in the seizure Panchanama nor in the S.C.N., no serial nos. affixed to any of the seized goods presumed to be ready for dispatch finished goods were found. The respondent also submitted that there was no evidence to support the allegation of intention to clear the seized goods clandestinely. The respondent also stated that the onus to prove that the goods were ready to dispatch was on the Revenue which they did not prove except making allegations on assumptions and presumptions.

6. The respondent during the personal hearing in this matter, reiterated the grounds of cross-objection and also pointed out that the goods in dispute were not finished goods.

7. I have carefully gone through the facts of the case on records, grounds of appeal in the Appeal Memorandum and oral submissions made by the appellants at the time of personal hearing.

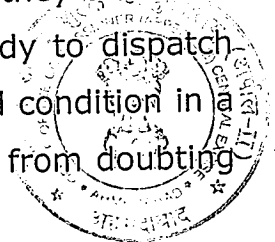


8. The question to be decided is as to whether (i) the goods in ready to dispatch condition was indicative of the fact that all the necessary processes including quality testing and packing had been completed; (ii) the adjudicating authority had accepted the contention of the respondent that the quality assurance checks were pending, without checking the veracity of the claim; (iii) the adjudicating authority has erred in not holding the proposal for confiscation of the seized goods in terms of the provisions of Rule 25 of the Central Excise Rules, 2002; (iv) the adjudicating authority has wrongly placed reliance on the case of M/s. Citizen Extrusion P. Ltd. and the case of M/s. Bhilai Conductors P. Ltd.; and (v) there is any requirement of mens rea to be proven against the respondent, so far as applicability of clause (b) of Rule 25 of the Central Excise Rules, 2002, is concerned.

As per sub-rule (1) of Rule 10 of the Central Excise Rules, 2002:

*"Every assessee shall maintain proper records, on a daily basis, in a legible manner indicating the particulars regarding description of the goods produced or manufactured, opening balance, quantity produced or manufactured, inventory of goods, quantity removed, assessable value, the amount of duty payable and particulars regarding amount of duty actually paid."*

The respondent in this case was maintaining a Daily Stock Register, as required in sub-rule (1) of Rule 10 of the Central Excise Rules, 2002, which has been endorsed in the Show Cause Notice dt. 30.11.2015. The fact that the respondent was maintaining the Daily Stock Register has not been disputed by the Department. The respondent had ready to dispatch goods which as per Central Excise laws should have been entered in their Daily Stock Register. However, during the search of the respondents premises on 04.06,2015, by the Central Excise officers it was noticed that ready to dispatch goods as on 04.06.2015, was not entered in the Daily Stock Register. Therefore, the said excess ready to dispatch goods were placed under seizure under the reasonable belief that the said excess finished goods were not taken in to account with an intention to clear them without payment of Central Excise duty. The Department has not brought out any supportive evidence in the Show Cause Notice to substantiate their allegation of clandestine removal against the respondents. Neither have they clarified that the ready to dispatch goods had all the markings and specifications normally attached to the goods of the respondents, nor have they stated as to whether all the processes were completed in the said ready to dispatch goods. Just because the goods seized were in a certain packed condition in a certain area of the factory, does not impede the investigators from doubting



the genuineness of the respondent. Its a normal practice of the trade to finish all the processes and put all the markings on the packaged product, before making the entry of the same in the Daily Stock Account. Nowhere, in the Show Cause Notice it has been alleged that the said excess goods was not the production of the same day or that the seized goods were manufactured at any previous day and the respondent had not been entering production details in their Daily Stock Register on a regular basis. When the Department alleges that the respondent has a intention to clandestinely remove the goods from their factory, the onus to prove the allegation rests with the Department itself. The adjudicating authority had relied on the Tribunal's Larger Bench order in the case of M/s. Bhilai Conductors Pvt. Ltd. [2000(125)ELT 0781(Tribunal)] which at Para 49 stated as below :

*"The case would not warrant confiscation and penalty since no mens rea was involved in the non-accountal of the goods in RG-I register. A case of non-accountal without mens rea is a minor offence which can at best attract a penalty of Rs. 2000/- alongwith confiscation of the goods under Rule 226 ibid. The Learned Member (Judicial) has rightly held having regard to the facts and circumstances of the case, that a penalty of Rs. 2000/- for non-accountal in RG-I would suffice to meet the ends of Justice in the case. I would thus concur with the view taken by the Learned Member (Judicial). The point of difference is answered accordingly."*

The Department's contention that there is no requirement of *mens rea* to be proven against the respondent, so far as applicability of clause (b) of Rule 25 of the Central Excise Rules, 2002, is concerned, does not seem to correct, as the said Rule 25 is subject to the provisions of Section 11AC of the Central Excise Act, 1944. And sub-section (a) of Section 11 AC of the Central Excise Act, 1944, prescribes a penalty not exceeding ten percent of the duty which could have been the only option for imposition of penalty on the respondent in this case, as all other sub-sections of Section 11 AC of the Central Excise Act, 1944, require the offender to have an intent to evade payment of duty, which is not there in this case of the respondent. In the case of Commissioner of Central Excise, Raigad v/s. Maersk India Pvt. Ltd. [2015(37) S.T.R. 555 (Tri.Mum.)], the Hon'ble Tribunal while upholding the penalty under Section 76 of the Finance Act, 1994, said that no *mens rea* is required to be proved, but they set aside the penalty under Section 78 of the Finance Act, 1994, on the basis that the said Section 78 is imposable only when *mens rea* is involved. Besides, the Department has not put forth any case law in support of their ground that penalty is imposable under Section 11 AC of the Central Excise Act, 1944, on the respondent even when no





*mens rea* is involved in this matter. Therefore, in this case also penalty is not imposable as *mens rea* is not involved as required in Section 11AC of the Central Excise Act, 1944. In the light of the above, I am inclined to conclude that the Order-in-Original dtd. 25.05.2016, dropping the Central Excise duty of Rs.2,52,097/-, and unconditionally releasing the seized goods, is proper and correct. Therefore, the impugned Order-in-Original dtd. 25.05.2016, is upheld and the Department's appeal is dismissed.

9. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।  
9. The appeal filed by the appellant, stands disposed off in above terms.

उमा शंकर

(उमा शंकर)

आयुक्त (अपील्स)

ATTESTED

(R.R. NATHAN)  
SUPERINTENDENT,  
CENTRAL TAX APPEALS,  
AHMEDABAD.

To,

M/s. Mascot Pump Ltd.,  
13, G.I.D.C., Phase-I,  
Naroda,  
Ahmedabad.

Copy to:

- 1) The Chief Commissioner, Central Tax, GST, Ahmedabad Zone.
- 2) The Commissioner, Central Tax, Ahmedabad-North.
- 3) The Dy./Asst. Commissioner, Division-I, Central Tax, GST, Ahmedabad (North), Ahmedabad.
- 4) The Asst. Commissioner(System), Central Tax, Hqrs., Ahmedabad (North).
- 5) Guard File.
- 6) P.A. File.

