

	केन्द्रीय कर आयुक्त (अपील)	
सत्यमेव जयते	O/O THE COMMISSIONER (APPEALS), CENTRAL TAX, केन्द्रीय कर-शुल्क भवन, सातवीं मंजिल, पोलिटेकनिक के पास, आम्बावाडी, अहमदाबाद-380015	7 th Floor, Central Excise Building, Near Polytechnic, Ambavadi, Ahmedabad-380015
 079-26305065		टेलीफैक्स : 079 - 26305136

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : V2(52) 84&85/Ahd-I/2016-17 / 958 to 963
Stay Appl.No. NA/2016-17

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-052 to 053-2017-18
दिनांक 18.08.2017 जारी करने की तारीख Date of Issue 25/9/17

श्री उमा शंकर आयुक्त (अपील) द्वारा पारित
Passed by Shri. Uma Shanker, Commissioner (Appeals)

ग Joint Commissioner, केन्द्रीय कर, Ahmedabad-I द्वारा जारी मूल आदेश सं 85/Jt. Commr/2009 दिनांक: 28/10/2009 से सृजित

Arising out of Order-in-Original No. 85/Jt. Commr/2009 दिनांक: 28/10/2009 issued by Joint Commissioner, Ahmedabad-I

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

**M/s. Riddhi Enterprises
Shri Umeshbhai V Bhojani
Ahmedabad**

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 अतत 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।

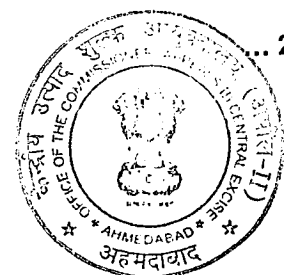
(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by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

(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.

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



(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.

(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.

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.

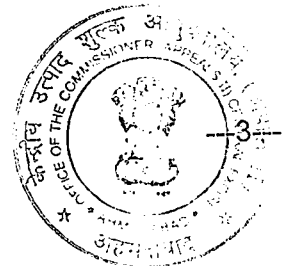
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-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.



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 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 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 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 उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट), के प्रति अपीलो 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.

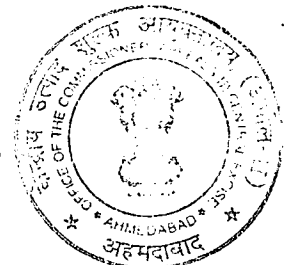
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (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:

- (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 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 below mentioned two appeals are being taken up on account of Order No. A/11912-11913/2015 dated 11.12.2015 passed by the Hon'ble CESTAT, WZB, Ahmedabad. wherein the matter were remanded back, with a direction to the Commissioner(A) to decide afresh, after considering the decision of the Larger Bench and other case laws:

Sr. No.	Name of the Appellant	Appeal No.	OIO No. against which appeal is filed.
1	M/s. Riddhi Enterprises, 29, Gurunanak Market, Panchkuva, Ahmedabad	84/Ahd-I/2016-17	86/JC/2009 dated 28.10.2009
2	Shri Umeshbhai V Bhojani, Director M/s. Dayaram Printing & Dyeing Mills P Limited, Narol Char Rasta, Narol, Ahmedabad 382 405.	85/Ahd-I/2016-17	86/JC/2009 dated 28.10.2009

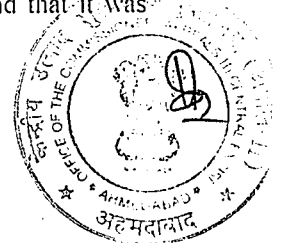
2. The facts in brief are that the aforementioned two appellants were co-noticees in a show cause notice dated 15.5.2006, in respect of a preventive case booked against M/s. Dayaram Printing and Dyeing Mills Private Limited, Ahmedabad. The allegation in the notice was that M/s. Dayaram Printing Mills Private Limited, Ahmedabad had after processing the grey fabrics received from various parties, had illicitly cleared the said fabrics under loose chits. without accounting the same in their lot register and without issue of invoices and without payment of Central Excise duty. The allegation against M/s. Riddhi Enterprises was that they had also received the goods without invoices and without payment of central excise duty. The allegation against Shri U V Bhojani, Director M/s. Dayaram Printing & Dyeing Mills P Limited. was that he had concerned himself with manufacturing removing, depositing, keeping and selling the excisable goods which he knew or had reasons to believe were liable for confiscation.

3. M/s. Dayaram Printing & Dyeing Mills P Limited and other co-noticees. except for two appellants mentioned *supra*, approached the Settlement Commission, Mumbai. who vide its order No. 215/Admission cum Final Order/CEX/KNA/2007 dated 2.8.2007, settled the case on payment of Rs. 15.01 lacs duty along with interest. Penalty of Rs. 1.00 lac was also imposed on M/s. Dayaram Printing & Dyeing Mills P Limited.

4. The notice dated 15.5.2006, was taken up by the adjudicating authority in respect of the aforementioned two appellants as they had not approached the Settlement Commission. The adjudicating authority vide his OIO No. 85/JC/2009 dated 28.10.2009, imposed penalty of Rs. 3.00 lacs on Shri Umeshbhai V Bhojani, Director of M/s. Dayaram Printing & Dyeing Mills P Limited, and Rs. 50,000/- on M/s. Riddhi Enterprises.

5. Both the aforementioned appellants feeling aggrieved, filed an appeal before the Commissioner(A) against the aforementioned OIO raising the following averments:

- that the OIO is not legal and proper since the case against the main noticee is already settled by the Settlement Commission;
- that the judgement cited before the adjudicating authority is squarely applicable and that it was distinguished without properly appreciating the facts;
- that since there is no confiscation of goods, penalty is not imposable.



6. However, on the failure of both the appellants to fulfill the requirement under Section 35F of the Central Excise Act, 1944, the appeals were dismissed vide OIA No. 173-174/2010 dated 28.6.2010. Both the appellants approached the Hon'ble CESTAT who vide its order No. A/461-462/WZB/AHD/2011 dated 7.3.2011, set aside the OIA and remanded the matter back to the Commissioner(Appeals) for deciding the matter on merits without insisting on any pre-deposit. Thereafter, the then Commissioner(Appeals), vide her OIA No. 70-71/2011 dated 16.5.2011, allowed the appeals filed by both the appellants and set aside the impugned OIO dated 28.10.2009.

7. Department feeling aggrieved, filed an appeal before the Hon'ble CESTAT who vide its order No. A/11912-11913/2015 dated 11.12.2015, remanded back the matter to the Commissioner(A), with the following observations:

"5. On a query from the bench, both sides submit that the appeal of K.I. International Ltd. is still pending before Hon'ble Madras High Court. In my considered view, the Commissioner(Appeals) should have examined the matter in light of the decision of the larger bench of the Tribunal in the case of Rajesh (Supra).

6. In view of the above decision, the impugned order is set aside. The matters are remanded of the Commissioner(Appeals) to decide afresh, after considering the decision of the larger bench and other case laws. The appeals filed by the Revenue are allowed by way of remand."

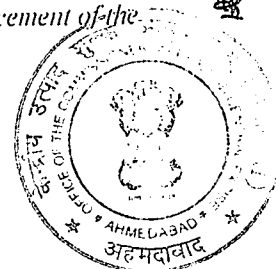
8. Following the aforementioned directions, personal hearing was granted to the appellants on 19.4.2017, 17.5.2017, 20.6.2017 and 20.7.2017. However, nobody turned up for the personal hearing. Hence, in terms of proviso to Section 35A(1A) of the Central Excise Act, 1944, I take up these two appeals for disposal.

9. The primary question to be decided in both the appeals is whether both the appellants are liable for penalty or otherwise, more so since the main noticee's case stands settled by the Settlement Commission.

10. On going through the findings of the adjudicating authority, I find that Shri Umesh V Bhojani, Director, had accepted that the illicit clearances were as per his instructions. Further M/s. Riddhi Enterprises, had confessed having received various quantities of MMF without cover of Central Excise invoices and without payment of central excise duties from M/s. Dayaran Printing and Dyeing Mills P Limited. Hence, their role is very clear.

11. However, the only aspect which needs to be seen is whether penalty can be imposed when the main noticee's case stands settled. I find that the matter was referred to a Larger Bench on account of the conflicting decisions in S K Colombowala [2007(220)ELT 492] and K I International [2012(282) ELT 67]. However, the Larger Bench of the Tribunal in the case of M/s. Rajesh [2013(298) ELT 540], held as follows:

3. In the light of the submissions and in particular since the later decision in K.I. International Ltd. is canvassed for its correctness and vitality in an appeal pending before the Madras High Court, we do not consider it appropriate to answer this reference. The pronouncement of the



High Court on due consideration of the rationes of Colombowala and K.I. International, would provide a wider jurisdictional guidance than in an order of reference.

4. *The appellant is at liberty to pursue the appeal on merits before the Hon'ble Member having the roster without awaiting the result of the appeal in K.I. International Ltd.*

The appeal before the Hon'ble High Court of Madras filed by M Vasudevan [2014 (301) E.L.T. A15 (Mad.)] against the order of the Tribunal in the case of K I International [2012(282) ELT 67], is still pending.

12. However, I find that the Hon'ble Tribunal in the case of Motilal Gupta [2016 (337) E.L.T. 462], had exactly similar questions to consider, viz.

- (i) Once the case against main noticees is settled in Settlement Commission, a case against all other noticees stands settled.
- (ii) Since there is no confiscation of goods, no penalty under Rule 26 of the Central Excise Rules can be imposed.

The Hon'ble Tribunal, answered the above two questions, as follows [relevant extracts]:

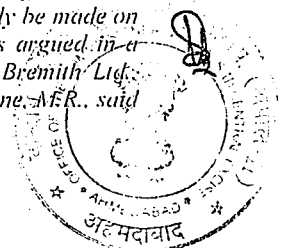
4.7 *Furthermore the decision of Tribunal in case of S.K. Colombowala (supra), seems to consider the term 'case' include all proceedings initiated by a notice. If a notice demands duty from two different noticees, then according to the decision of Tribunal in case of S.K. Colombowala (supra), if one of the noticee settles the case the other noticee from whom duty is demanded would also get immunity. It cannot be the intention of the legislature.*

4.8 *It is seen that earlier in the case of K.I. International Ltd. - 2012 (282) E.L.T. 67 (Tri.-Chennai), had differed from the decision of the Tribunal in case of S.K. Colombowala (supra), and therefore, the matter was referred to the President for constitution of a Larger Bench. The said reference was not answered by the Larger Bench in the said case of Rajesh v. CC - 2013-TIOL-1770-CESTAT-Mad-LB = 2013 (298) E.L.T. 540 (Tri. - LB) was denied on the grounds that the decision in case of K.I. International Ltd. (supra), was challenged before Hon'ble HC of Chennai and the matter was pending there. However in the instant case the decision of Hon'ble HC of Mumbai in the case of Yogesh Korani (supra), which was approved by Hon'ble SC, has not been considered by the Tribunal in case of S.K. Colombowala (supra). A decision in which a particular matter is not discussed upon is said to be passed sub silentio in respect of that particular matter and cannot be relied as a precedent for that specific matter which is not discussed upon. Hon'ble Supreme Court has in the case of Municipal Corporation of Delhi v. Gurnam Kaur - (1989) 1 SCC observed as under :-*

Pronouncements of law, which are not part of the ratio decidendi are classed as obiter dicta and are not authoritative. With all respect to the learned Judge who passed the order in 'Jamna Das' case and to the learned Judge who agreed with him, we cannot concede that this Court is bound to follow it. It was delivered without argument, without reference to the relevant provisions of the Act conferring express power on the Municipal Corporation to direct removal of encroachments from any public place like pavement or public streets, and without any citation of authority. Accordingly, we do not propose to uphold the decision of the High Court because, it seems to us that it is wrong in principle and cannot be justified by the terms of the relevant provisions. A decision should be treated as given per incuriam when it is given in ignorance of the terms of a statute or of a rule having the force of a statute. So far as the order shows, no argument was addressed to the Court on the question or not whether any direction could properly be made compelling the Municipal Corporation to construct a stall at the pitching site of a PG NO 939 pavement squatter. Professor P.J. Fitzgerald, editor of the Salmond on Jurisprudence, 12th Edn. explains the concept of sub silentio at p. 153 in these words :

"A decision passes sub silentio, in the technical sense that has come to be attached to that phrase, when the particular point of law involved in the decision is not perceived by the Court or present to its mind. The Court may consciously decide in favour of one party because of point A, which it considers and pronounces upon. It may be shown, however, that logically the Court should not have decided in favour of the particular party unless it also decided point B in his favour; but point B was not argued or considered by the Court. In such circumstances, although point B was logically involved in the facts and although the case had a specific outcome, the decision is not an authority on point B. Point B is said to pass sub silentio.

In Gerard v. Worth of Paris Ltd. (k), [1936] 2 All E.R. 905 (C.A.), the only point argued was on the question of priority of the claimant's debt, and, on this argument being heard, the Court granted the order. No consideration was given to the question whether a garnishee order could properly be made on an account standing in the name of the liquidator. When, therefore, this very point was argued in a subsequent case before the Court of Appeal in Lancaster Motor Co. (London) Ltd. v. Bremith Ltd. [1941] 1 KB 675. The Court held itself not bound by its previous decision. Sir Wilfrid Greene, A.R., said



that he could not help thinking that the point now raised had been deliberately passed sub silentio by counsel in order that the point of substance might be decided. We went on to say that the point had to be decided by the earlier Court before it could make the order which it did; nevertheless, since it was decided "without argument, without reference to the crucial words of the rule, and without any citation of authority", it was not binding and would not be followed. Precedents sub silentio and without argument are of no moment. This rule has ever since been followed. One of the chief reasons for the doctrine of precedent is that a matter that has once been fully argued and decided should not be allowed to be reopened. The weight accorded to dicta varies with the type of dictum. Mere casual expressions carry no weight at all. Not every passing expression of a Judge, however eminent, can be treated as an ex cathedra statement, having the weight of authority."

5. In view of the above, I am of the opinion that the decision of Hon'ble High Court in case of Yogesh Korani (supra), which has been approved by the Hon'ble Supreme Court, is squarely applicable to the present case. The decision of Larger Bench in case of S.K. Colombowala (supra), has not considered the decision of Hon'ble High Court in case of Yogesh Korani (supra), and is sub silentio.

6. The next assertion of the appellants is that no penalty can be imposed unless there is confiscation of goods. It is noticed that in the instant case there was a proposal for confiscation of goods and the matter was settled by the Settlement Commission. Thus it is recognized that an offence was committed which required invocation of provisions for confiscation of goods. However, since the matter was settled there was no confiscation of goods as the applicants before the Settlement Commission were granted immunity from fine and penalty. The appellants have relied on the decision in the case of Sharda Synthetics Ltd. [2014 (314) E.L.T. 411], where in Para 11 following has been observed :-

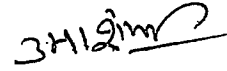
11. We further find that under Rule 26 of Central Excise Rules, 2002, penalty can be imposed on a person who has dealt with offending goods, which he believes or knows, are liable for confiscation. Admittedly in this case the adjudicating authority has not held the goods are liable for confiscation. When the goods are not for confiscation, penalty under Rule 26 is also not imposable. Therefore, penalty on Shri Ashok Khetan imposed by way of impugned order is also set aside.

This decision is distinguishable on facts as in this case there was no offence found to confiscate goods. In the instant case the provisions of law for confiscation were invoked, the offence has been admitted before the Settlement Commission by the main party and settled. Thus it cannot be said that no offence meriting confiscation of goods was committed.

13. The primary averments, as is evident in these appeals, by both the appellants have been exactly the same. Therefore, following the aforementioned judgement of the Hon'ble Tribunal, I uphold the impugned OIO. The penalties imposed on the appellants are upheld and the appeals are rejected.

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

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

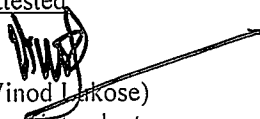


(उमा शंकर)

केन्द्रीय कर आयुक्त (अपील्स)

Date : 19.08.2017

Attested

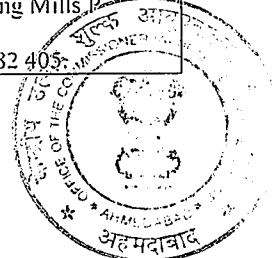

(Vinod Lakose)
Superintendent,
Central Tax(Appeals),
Ahmedabad.

By RPAD.

To,

M/s. Riddhi Enterprises,
29, Gurunanak Market, Panchkuva, Ahmedabad

Shri Umeshbhai V Bhojani,
Director M/s. Dayaram Printing & Dyeing Mills P
Limited,
Narol Char Rasta, Narol, Ahmedabad 382 405.



Copy to:-

1. The Chief Commissioner, Central Tax, Ahmedabad Zone .
2. The Principal Commissioner, Central Tax, Ahmedabad South Commissionerate.
3. The Deputy/Assistant Commissioner, Central Tax, Division IV, Ahmedabad South.
4. The Additional Commissioner, System, Central Tax, Ahmedabad South Commissionerate.
- ✓ 5. Guard File.
6. P.A.

