



प्रधान आयुक्त का कार्यालय,  
**Office of the Principal Commissioner,**  
केंद्रीय जीएसटी अहमदाबाद दक्षिण आयुक्तालय  
Central GST, Commissionerate- Ahmedabad South,  
छठी मंजिल, अम्बावाड़ी अहमदाबाद ३८००१५.  
6<sup>th</sup> Floor, GST Bhavan, 380015



फा.सं. V.87/04-09/Maniar/O&A/2019-20

DIN- 20230164WS0000919294

आदेश की तारीख: Date of Order: 27.01.2023

जारी करने की तारीख: Date of Issue : 27.01.2023

**द्वारा पारित / Passed by: Shri T.G. Rathod, Additional Commissioner**

\*\*\*\*\*

**मूल आदेश सं./Order-In-Original No.: 78/CGST/Ahmd-South/ADC/TG/2022-23**

\*\*\*\*\*

यह प्रति उस व्यक्ति (यों) को, जिसके (जिनके) लिए यह आदेश जारी किया गया है, उसके (उनके) व्यक्तिगत उपयोग के लिए निःशुल्क प्रदान की जाती है।

This copy is granted free of charge for private use of the person(s) to whom it is sent.

यदि कोई व्यक्ति इस आदेश से स्वयं को असंतुष्ट अनुभव करता है, तो वह इस आदेश के विरुद्ध आयुक्त (अपील), केन्द्रीय जीएसटी, केन्द्रीय जीएसटी भवन, आंबावाड़ी, अहमदाबाद-15 को प्रारूप इ.ए.-1 में अपील कर सकता है। उक्त अपील पक्षकार पर आदेश तामील होने अथवा अथवा उसे डाक द्वारा प्राप्त करने की तारीख से दो माह के भीतर दाखिल की जानी चाहिए। इसपर रुपए 2.00/- केवल का न्यायालय शुल्क टिकट लगा होना चाहिए।

-Any person deeming himself aggrieved by this Order may appeal against this order in Form **E.A.1** to Commissioner (Appeals), Central GST, Central GST Bhavan, Near Government Polytechnic, Ambawadi, Ahmedabad -15 within sixty days from date of its communication. The appeal should bear a court fee stamp of Rs.2.00/- only.

उक्त अपील दो प्रतियों में प्रारूप सं. इ.ए.-1 में दाखिल की जानी चाहिए। उसपर केन्द्रीय उत्पाद शुल्क (अपील) नियमावली, 2001 के नियम 3 के उपबंधों के अनुसार अपीलकर्ताओं जद्वारा हस्ताक्षर किए जाने चाहिए। इसकेसाथ निम्नलिखित को संलग्न किया जाए :

The Appeal should be filed in form No. E.A.-1 in duplicate. It should be filed by the appellants in accordance with provisions of Rule 3 of the Central Excise (Appeals) Rules, 2001. It shall be accompanied with the following:

उक्त अपील की प्रति।

Copy of the aforesaid appeal.

निर्णय की दो प्रतियाँ (उसमें से एक उस आदेश की प्रमाणित प्रतिलिपि होनी चाहिए जिसके विरुद्ध अपील की गई है) अथवा उक्त आदेश की अन्य प्रति जिसपर रु 2.00/- का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए।

Copies of the Decision (one of which at least shall be certified copy of the order appealed against) or copy of the said Order bearing a court fee stamp of Rs. 2.00/-.

इस आदेश के विरुद्ध आयुक्त(अपील) में शुल्क के 7.5% जहां शुल्क एवं जुर्माना का विवाद है अथवा जुर्माना जहां शिर्फ जुर्माना के बारे में विवाद है उसका भुक्तान करके अपील की जा सकती है।

An appeal against this order shall lie before the Commissioner (Appeal) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."

-----  
संदर्भ/Reference : Show Cause Notice No. F. No. IV/13-15/C.Ex.PI-V/07-08 dated 06.11.2008, issued to M/s. Maniar & Co., Near Ajit Mills, Maniar Trailer Road, Rakhial, Ahmedabad-380023.

## **BRIEF FACTS OF THE CASE:**

M/s. Maniar & Co., hereinafter referred to as "the Noticee" situated near Ajit Mills, Rakhial, Ahmedabad are engaged in the manufacture of Motor Vehicles falling under Ch. 87 of the Schedule to the Central Excise Tariff Act, 1985 and holding Central Excise Registration. Intelligence received revealed that the said unit is indulging in evasion of Central Excise duty by resorting to suppression of actual value of clearance of excisable goods manufactured and cleared by them so as to remain eligible for the exemption under Notification No. 8/2003-CE dated 01.03.2003 in the succeeding financial year; therefore, on 29.01.2008, search was simultaneously carried out at their factory and Accounts & Administrative office premises.

**2.** During search it was revealed that they were engaged in the manufacture of Utility Equipments for Municipal Corporation, PWD, Fire Department etc., and also in Auto Body Building. During search at the factory premises, one notebook having name "writon" containing the details of sale of scrap by the Noticee was withdrawn for further investigation.

**3.** During the course of search at the office premises Shri Shafee Maniar, Managing Partner was present who stated that they are engaged in the manufacture of Utility Equipments for Municipal Corporation, PWD, Fire Department etc., and also in Auto Body Building; that they received duty paid chassis from their customers on which they mount/build body/fabricate structure/equipments as per the requirement of the customer. Scrutiny of records revealed that upto 28.02.2006 for the goods falling under CTH 8703 and 8704 the Noticee availed exemption from payment of duty available as per Sr.No.212 and for goods falling under CTH 8705 they availed exemption from payment of duty as per Sr.No. 217 of Notification No. 6/2002-CE dated 01.03.2002 and with effect from 01.03.2006 they availed exemption from payment of duty as per Sr. No. 39 and 50 of Notification No. 6/2006-CE dated 01.03.2006. The said Noticee was also manufacturing other goods falling under CTH 8707 (loose bodies), 7309 (containers), 7326 (hand operated desilting grab bucket), 7310 (drum with stand), 8716 (hand carts) of the schedule to CETA, 1985 and Trailers falling under CTH 8716 in respect of which chassis were

manufactured by them and availed value based exemption available to small scale units under Notification No. 8/2003-CE dated 01.03.2003 (as amended).

- 4.** During the course of search, statement of Shri Shafee Maniar, Managing Partner of M/s Maniar & Co., was recorded wherein he inter-alia stated that the entries recorded in the note book having name "Writon" withdrawn from his factory premises is pertaining to sale of scrap on the dates mentioned against - each entry for which they had not issued excise invoice.
- 5.** Since the activity carried out by the said Noticee on the chassis falling under CTH 8706 received from their customers amounted to manufacture of Motor Vehicles in terms of Chapter Note 5 of Chapter 87, therefore, it appeared that the value of the goods so manufactured had to be taken into consideration including the value of the chassis for the purpose of arriving at the admissibility of SSI exemption. Further, Clause 2(vii) of Notification No. 8/2003-CE dated 01.03.2003 specified that to be eligible for exemption, the aggregate value of clearance of all excisable goods for home consumption by a manufacturer does not exceed Rs. 300 lac (upto 31.03.2005) and Rs.400 lac thereafter in the preceding year .
- 6.** Since the said Noticee had not included the value of the chassis while determining the admissibility of the SSI exemption, and availed SSI exemption which otherwise appeared to be inadmissible to them. Therefore, it appeared that they contravened the provisions of Rule 4, 6, 11, 12 of the Central Excise Rules, 2002 inasmuch as they have manufactured and cleared excisable goods viz., goods falling under CTH 8707, 7309, 7325, 7310, 8716 and 8716 in respect of which chassis were manufactured by them, without payment of duty; failed to determine the duty liability on the said goods; failed to issue valid invoice while removing excisable goods; failed to submit periodical returns indicating therein correct value of goods manufactured and cleared. Therefore, SCN F.No. IV/13-15/C.Ex./PI-V/07-08 dated 06.11.2008 was issued to M/s Maniar & Co., Rakhial, Ahmedabad calling them to show cause as to why Central Excise duty of Rs.43,84,847 /- should not be demanded from them under Section 11A of the Central Excise Act, 1944 and the amount of Rs.1,50,000/- already paid should not be appropriated against such demand. Interest and penalty was also proposed and demanded under Section 11AB and 11AC

respectively. Penalty was also proposed on Shri Shafee Maniar, Managing Partner of the said Noticee under Rule 26 of Central Excise Rules, 2002.

**7.** The said SCN was adjudicated vide OIO No. 64/Addl.Commr./2009 dated 01.04.2009 wherein it was inter-alia held that since the motor vehicles manufactured by the said Noticee as a whole is excisable and as such value of chassis is required to be considered for the purpose of arriving at the aggregate value and value of chassis cannot be excluded. Accordingly, the demand of Rs.43,84,847 /- was confirmed and penalty of equivalent amount was imposed under Section 11AC and interest was ordered to be recovered under Section 11AB of the Central Excise Act, 1944. Penalty of Rs.10,00,000/- was imposed on Shri Shafee Maniar, Managing Partner of M/s Maniar & Co., vide OIO No.70/Addl.Commr./2009 dated 14.05.2009.

**8.** Against the said OIOs, the Noticee and Shri Shafee Maniar, Managing Partner of the Noticee filed appeal before Commissioner (Appeals) who vide OIA No. 9 & 10/2011 (Ahd-I Central Excise/MM/Commr(A)/ Ahd dated 04.03.2011 upheld the OIOs. The Noticee, against the said OIA, again filed appeal before CESTAT who vide Order No. A/10172-10173/2017 dated 24.01.2017 held that (i) the value of chassis supplied by their customers is to be excluded from the aggregate value of clearance, (ii) the Noticee is entitled to cum-duty benefit and (iii) once the Noticee crosses the exemption limit and starts paying Central Excise duty, they are entitled to cenvat credit on the inputs used for the manufacturing and for re-quantifying the demand and penalty remanded the case to the adjudicating authority in the light of direction given in the said order.

**9.** The department, against the CESTAT order, filed Tax Appeal No.759-760/2017 before the Hon'ble High Court of Gujarat and the said Tax Appeal was dismissed vide order dated 08.03.2018 upholding the decision of the Tribunal that value of chassis would not be included in the aggregate value of clearance of the Noticee of all excisable goods for home consumption.

**10.** In terms of CESTAT's Final order No. 10172-10173/2017 dated 24.01.2017, the adjudicating authority decided the matter vide OIO NO.08/CX-I/Ahmd/ADC/KP/2019 dated 31/07/2019 wherein the Central Excise duty of Rs.12,63,787/- was

confirmed and the amount of Rs.1,50,000/- paid by the Noticee was adjusted against their duty liability. Further, penalty of Rs.12,63,787/- was imposed upon the Noticee under Section 11AC of the Central Excise Act,1944. The adjudicating authority also ordered to recover interest at the appropriate rate under Section 11AB of the Central Excise Act,1944. The adjudicating authority also imposed penalty of Rs.5,00,000/- on Shri Shafee Maniar, Managing Partner of M/s. Maniar & Company.

**11.** The Noticee and the Co-noticee filed appeal against the OIO dated 31/07/2019 wherein vide OIA No. AHM-EXCUS-001-APP-025 & 026-2020-21 dated 13/07/2020, the OIO dated 31/07/2019 was set aside and the matter was remanded back to the adjudicating authority to pass the order afresh considering the direction of Hon'ble CESTAT and decide all the issues in the same order. The appellate authority also directed the appellants to submit the proper documents for availment of cenvat credit in the matter.

#### **PERSONAL HEARING :-**

**12.** Personal hearing in the matter was fixed on 03/01/2023, 13/01/2023 and 20/01/2023, however, no one appeared for personal hearing. I further find that neither the Noticee nor the co-noticee have filed any written submissions before me. Hence I proceed to decide the case ex-parte on the basis of the available records.

#### **DISCUSSION & FINDINGS:**

**13.** I have carefully gone through the case records, the earlier orders issued by the adjudicating authority, the order of the Tribunal and Commissioner Appeals.

**14.** The facts of the case in brief are that the Noticee is engaged in the manufacturing of utility equipments for Municipal Corporation, PWD, Fire department etc. and also engaged in body building work for which they used to receive duty paid chassis from their customers on which they were mounting/ building body/fabricating structure/equipment as per the requirement of their customers. They were manufacturing special purpose vehicles falling under CTH 8703, 8704 and 8705 of CETA, 1985 for which they were receiving chassis fitted with engine falling under CTH 8706 from their customers. They also manufactured other excisable goods

falling under CTH 8707 (Loose bodies), 7309 (Containers), 7326 (Hand Operated De-silting Grab Bucket), 7310 (Drum with Stand) and 8716 (Hand Carts) in respect of which chassis were manufactured- by them. For the goods falling under CTH 8703 and 8704 the Noticee availed exemption from payment of duty available as per Sr.No.212 and for goods falling under CTH 8705 they availed exemption from payment of duty as per Sr.No. 217 of Notification No. 6 /2002-CE dated 01.03.2002 and with effect from 01.03.2006 they availed exemption from payment of duty as per Sr. No. 39 and 50 of Notification No. 6/2006-CE dated 01.03.2006. For the goods falling under CTH 8707, 7309, 7326, 7310 and 8716 of the schedule to CETA, 1985 they were availing exemption under Notification No. 08/2003-CE dated 01.03.2003.

**15.** During investigation, it was observed that while determining the value of goods falling under CTH 8703, 8704, 8705 manufactured by them the said Noticee was not taking into consideration the value of chassis supplied by the customer. As per Chapter Note 5 of Chapter 87 of Central Excise Tariff, for the purpose of this Chapter, building body or fabrication or mounting or fitting of structures or equipment on the chassis falling under heading 8706 shall amount to manufacture of Motor Vehicle. Further, as per clause 2(vii) of Notification No. 8/2003-CE dated 01.03.2003, to be eligible for exemption under said notification, the aggregate value of clearance of all excisable goods for home consumption does not exceed Rs.300 lakh (upto 31.03.2005) and Rs.400 lakh thereafter, in the preceding financial year. Since the activity carried out by the Noticee on chassis of 8706 amounted to manufacture of Motor Vehicle as per Chapter Note, it appeared that the value of chassis is to be taken into consideration for determining the eligibility to Notification No. 8/2003-CE dated 01.03.2003. On including the value of chassis supplied by the customers, the Noticee exceeded the specified limit of Rs.300 / 400 lakh in the year 2003-04, 2004-05 and 2005-06 thereby they become ineligible for exemption of said notification. Accordingly, SCN F.No. IV/13-15/C.Ex./PIV /07-08 dated 06.11.2008 was issued to the Noticee demanding Central Excise duty of Rs.43,84,847 /- along with interest and proposing penalty under Section 11AC of the CEA, 1944. Penalty on Shri Shafee Maniar, Managing Partner was also proposed.

**16.** The said SCN was adjudicated vide OIO No. 64 / ADC/2009 dated 01.04.2009 confirming the duty, ordering to recover interest and imposing penalty of equivalent duty amount. Penalty was also imposed on Shri Shafee Maniar, Managing Partner of the said Noticee vide OIO No. 70 / Addl. Commr/2009 dtd. 14.05.2009.

**17.** The Noticee as well as Shri Shafee Maniar, Managing Partner of the Noticee preferred appeal before the Commissioner (Appeals) who vide OIA No. 9 & 10/2011(Ahd-I Central Excise/MM/Commr(A)/Ahd dated 04.03.2011 upheld the OIOs. The Noticee, against the said OIA, preferred appeal before CESTAT who vide Order No. A/10172-10173/2017 dated 24.01.2017 held that the value of chassis supplied by their customers is to be excluded from the aggregate value of clearance and remanded the case to the adjudicating authority for re-quantification of the demand in the light of direction given in the said order.

**18.** Against the said CESTAT order, department filed Tax Appeal No.759- 760/2017 before the Hon'ble High Court of Gujarat who vide order dated 08.03.2018 dismissed the Tax Appeals filed by the Department. The said order of the High Court of Gujarat has been accepted by the department on 15.02.2019 as informed by the Additional Commissioner (Legal) vide letter F.No. CCE-I/Legal/TA-03/ 17-18 dated 01.05.2019 **on monetary limit.**

**19.** In terms of CESTAT's Final order No. 10172-10173/2017 dated 24.01.2017, the adjudicating authority decided the matter vide OIO NO.08/CX-I/Ahmd/ADC/KP/2019 dated 31/07/2019 wherein the Central Excise duty of Rs.12,63,787/- was confirmed and the amount of Rs.1,50,000/- paid by the Noticee was adjusted against their duty liability. Further, penalty of Rs.12,63,787/- was imposed upon the Noticee under Section 11AC of the Central Excise Act,1944. The adjudicating authority also ordered to recover interest at the appropriate rate under Section 11AB of the Central Excise Act,1944. The adjudicating authority also imposed penalty of Rs.5,00,000/- on Shri Shafee Maniar, Managing Partner of M/s. Maniar & Company.

**20.** The Noticee and the Co-noticee filed appeal against the OIO dated 31/07/2019 wherein vide OIA No. AHM-EXCUS-001-APP-025 & 026-2020-21 dated 13/07/2020, the OIO dated 31/07/2019 was set aside and

the matter was remanded back to the adjudicating authority to pass the order afresh considering the direction of Hon'ble CESTAT and decide all the issues in the same order. The appellate authority also directed the appellants to submit the proper documents for availment of cenvat credit in the matter.

**21.** The present adjudication is on the basis of matter remanded by the Appellate Authority vide OIA No. AHM-EXCUS-001-APP-025 & 026-2020-21 dated 13/07/2020. In this connection, I find that Appellate Authority in the OIA dated 13/07/2020 has remanded the matter for limited purpose of deciding the penalty amount upon the Noticee2 and extending the benefit of cenvat credit to the Noticee. The observations of the Appellate Authority at para 7(i) and para 7 (iv) regarding the limited purpose of quantification of demand and penalty are as under :

*"7(i) I have carefully gone through the facts of the case, grounds of appeal in the Appeal Memorandum, and the submissions made at the time of personal hearing. It is observed that the issues in the matter have already been decided by the Hon'ble CESTAT, Ahmedabad. The matter was remanded back to the adjudicating authority for limited purpose of quantification of demand and penalty based on Tribunal's order. The adjudicating authority has in para 24.1 arrived at the demand of Rs.12,63,787/- for F.Y. 2006-07 and accordingly re-quantified the demand alongwith interest and penalty. **It is also pertinent to mention that the calculation of duty liability done by the appellant and submitted by them in their appeal memorandum at page-10 and in their written submission during the course of personal hearing shows the same figure Rs.12,63,787/- on part of the appellant1 and it attains finality.**"*

*"7(iv) So far as the penalty upon appellant1 is concerned, it is observed that the appellant himself has come forward with the calculation of outstanding demand of excise duty to the tune of Rs.12,63,787/- for the period 2006-07 which makes it explicit that there was short payment of duty on part of the appellant1 which was clear and was in knowledge of the appellant1. It is also coming out of the records that there was non-payment of excise duty on the scrap sold by the appellant1. It is also coming out of the records that there was non-payment of excise duty on the scrap sold by the appellant1. The appellant1 is in the excise*



regime since long therefore it can not be expected from him regarding the non-payment of excise duty on sale of scrap. Even the invoices were not prepared for sale of scrap which clearly shows their deliberate intention of non-payment of duty. **Therefore, the adjudicating authority has rightly imposed penalty upon the appellant1 under Section 11AC.**

**21.1** Based on the above observations of the Appellate Authority, I find that the issue regarding quantification of demand and the penalty on Noticee involved therein stands settled. Accordingly I find that the demand of Central Excise duty amounting to Rs.12,63,787/- is liable to be confirmed under Section 11A along with interest and penalty equal to duty under Section 11AC of the Central Excise Act,1944. I also rely upon the judgement of the Hon. Gujarat High Court in the case of Commissioner of Central Excise & Customs *Versus* NIRAYU Pvt. Ltd. 2017(7) GSTL 14(Guj.) regarding mandatory penalty under Section 11AC.

**21.2** The Appellate authority with regards to imposition of penalty on the co-noticee (i.e. Shri Shafee Maniar) has observed at para 7(v) of the order as under and the relevant text is reproduced hereunder:

“7(v) As regards the penalty imposed on appellant under Rule 26 of the Central Excise Rules,2002 is concerned, it is observed that no demand pertains to the period prior to 2006-07. However, for the period 2006-07, penalty has also been imposed upon the appellant1. It is observed from the case records that the involvement of appellant2 can be limited to the sale of scrap which was not account for, which is factual and undisputed fact. There is no value available for the period 2006-07 for sale of scrap and the sale of scrap figure for the period 2005-06, available in Hon’ble CESTAT’s order is Rs.3,14,122/-. Rule 26 of the Central Excise Rules, 2022 says :

“Penalty for certain offences [(1)] Any person who acquires possession of, or is in any way concerned in transporting, removing, depositing, keeping, concealing, selling or purchasing, or in any other manner deals with, any excisable goods which he knows or has reason to believe are liable to confiscation under the Act or these rules, shall be liable to a penalty not exceeding the duty on such goods or [two thousand rupees], whichever is greater.

**[Provided** that where any proceeding for the person liable to pay duty have been concluded under clause (a) or clause (d) of sub-section (1) of section 11AC of the Act in respect of duty, interest and penalty, all

proceedings in respect of penalty against other persons, if any, in the said proceedings shall also be deemed to be concluded.]

[(2) Any person, who issues -

(i) an excise duty invoice without delivery of the goods specified therein or abets in making such invoice; or

(ii) any other document or abets in making such document, on the basis of which the user of said invoice or document is likely to take or has taken any ineligible benefit under the Act or the rules made thereunder like claiming of CENVAT credit under the CENVAT Credit Rules, 2004 or refund, shall be liable to a penalty not exceeding the amount of such benefit or five thousand rupees, whichever is greater.]

Since, the appellant<sup>2</sup> involved in the sale of scrap without issuing invoices and without payment of central excise duty, the penalty upon the appellant<sup>2</sup> has been rightly imposed by the adjudicating authority. **However, looking to the quantum of liability, the amount of penalty of Rs.5,00,000/- appears to be on higher side. Therefore, the same may be determined in consonance with the excise duty involved in the sale of scrap for the year 2006-07 so far as appellant<sup>2</sup> is concerned. Hence the matter needs to be remanded back to the adjudicating authority to determine the penalty in terms of relevant legal position.**

**21.3** Based on the aforesaid observations regarding penalty to be redetermined on the co-noticee i.e. Shri Shafee Maniar, I find from the records that there is no bifurcation of the value of sales of scrap for the year 2006-07 to arrive at any conclusion. Further, the Noticee has also not come forward with any evidences or submissions in order to ascertain the value of scrap for the year 2006-07 despite giving ample opportunities of personal hearing. Since the Appellate Authority has already observed that the penalty of Rs. 5,00,000/- is on higher side, however, the duty liability in respect of the value of scrap cannot be ascertained in the absence of any specific evidences of the value of scrap. I am therefore constrained to find that I have no option but to go by the liability already determined. I therefore find it appropriate to agree with the decision of my predecessor in imposing the penalty of Rs.5,00,000/- upon the co-noticee.

**21.4** As regards extending benefit of cenvat credit to the Noticee, I find that the Appellate Authority in the OIA has specifically directed the Noticee to provide proper documents for availment of cenvat credit. However, I find that despite giving ample opportunities since the passing of CESTAT order, they failed to provide relevant authenticated

documents to verify the claim of cenvat credit and hence, I have no other option but to deny the benefit of Cenvat credit to the Noticee in absence of proper documents. In this connection I rely upon the judgement of Honourable Bombay High Court in the case of Commr. of C.Ex. & Cus., Aurangabad Versus Greaves Cotton Ltd [2008(225) E.L.T. 198 (Bom)] wherein at para 5 of the judgement it has been observed as under :

**“.....If the assessee claims entitlement to Cenvat credit, it is the burden of proof upon the assessee to prove the admissibility of the Cenvat credit.”**

**21.5** I find that the Noticee has also not provided any other details of payment made by them, except the amount of Rs. 1,50,000/- already appropriated against the outstanding liability, hence, it is also not possible to extend the benefit of adjustment/ rebate of any other amount against the outstanding demand.

**22.** In view of the above, I pass the following order :

**ORDER.**

- i) I confirm Central Excise duty amounting to Rs.12,63,787/- (**Rupees Twelve lac Sixty Three Thousand Seven Hundred Eighty Seven only**) under Section 11A of the Central Excise Act, 1944. The amount of Rs. 1,50,000/- already paid by the said Noticee against their duty liability is adjusted against the above demand.
- ii) I impose penalty of Rs.12,63,787/- on M/s Maniar & Company under Section 11AC of the Central Excise Act, 1944. In the event of the Noticee opting to pay all confirmed dues with interest within thirty days of this order, the amount of penalty imposed under Section 11AC ibid, shall be reduced to twenty-five per cent of the penalty imposed under this order, provided where such reduced penalty is also paid within a period of thirty days of the date of receipt of this order, along with the duty and interest amount.

- iii) I order to recover interest at the appropriate rate under Section 11AB of the Central Excise Act, 1944.
- iv) I impose penalty of **Rs.5,00,000/- (Rupees Five Lakhs only)** on Shri Shafee Maniar, Managing Partner of M/s Maniar & Company under Rule 26 of the Central Excise Rules, 2002.

**23.** The Show Cause Notice F.No.IV/13-15/C.Ex.PI-V/07-08 dated 06.11.2008 is disposed off accordingly.

  
(T.G.Rathod)

**Additional Commissioner  
CGST, Ahmedabad (South)**

F.No.V.87/04-09/Maniar/O&A/2019-20

Dated:- 27/01/2023

**DIN- 20230164WS0000919294**

**By Registered Post A.D./Speed Post/Email**

**To,**

- 1) **M/s. Maniar & Co.,  
Near Ajit Mills, Maniar Trailer Road  
Rakhial, Ahmedabad-380 023.**
- 2) **Shri Shafee Maniar,  
Managing Partner of M/s. Maniar & Co,  
Near Ajit Mills, Maniar Trailer Road  
Rakhial, Ahmedabad-380 023**

**Copy to:**

- (1) The Commissioner, Central Goods and Services Tax, Ahmedabad South, Ahmedabad.
- (2) The Assistant Commissioner, CGST Division-I, Ahmedabad South, Ahmedabad.
- (3) Deputy/Asstt. Commissioner (TAR), CGST, Ahmedabad South.
- (4) The Superintendent Range-II, CGST Division-I, Ahmedabad South, Ahmedabad.
- (5) The Superintendent, Central Tax, Systems HQ, Ahmedabad South for uploading on the website
- (6) Guard file.