



सत्यमेव जयते

केंद्रीय कर आयुक्त (अपील)

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

वस्तु एवं सेवा

कर भवन,

सतर्वा मंजिल, पॉलिटेक्निक के पास,

आम्बावाडी, अहमदाबाद-380015

GST Building, 7th Floor,,
Near Polytechnic,
Ambavadi, Ahmedabad-
380015



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क फाइल संख्या : File No : V2/33/GNR/2019-20/13841 7013851

ख अपील आदेश संख्या : Order-In-Appeal No.: AHM-EXCUS-003-APP-59-19-20

दिनांक Date : 05/02/2020 जारी करने की तारीख Date of Issue: 11/02/2020

आयुक्त (अपील) द्वारा पारित

Passed by Shri Akhilesh Kumar, Commissioner (Appeals) Ahmedabad

ग आयुक्त, केन्द्रीय उत्पाद शुल्क, अहमदाबाद-III आयुक्तालय द्वारा जारी मूल आदेश : AHM-CEX-003-ADC-PMR-007-18-19 दिनांक : 28/03/2019 से सृजित

Arising out of Order-in-Original: AHM-CEX-003-ADC-PMR-007-18-19, Date: 28/03/2019
Issued by: Additional Commissioner, CGST, Div: RRA, Gandhinagar Commissionerate, Ahmedabad.

घ अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

Name & Address of the Appellant & Respondent

M/s. Gujarat Energy Development Agency



ORDER-IN-APPEAL

This appeal has been filed by M/s Gujarat Energy Development Agency, 4th Floor, Block 11-12, Udhogbhavan, Sector-11, Gandhinagar [hereinafter referred to as "the appellant"] against Order-in-Original No.AHM-CEX-003-ADC-PMR-007-18-19 dated 28.03.2019 [hereinafter referred to as "the impugned order"] passed by the Additional Commissioner of CGST, Gandhinagar Commissionerate[hereinafter referred to as "adjudicating authority"].

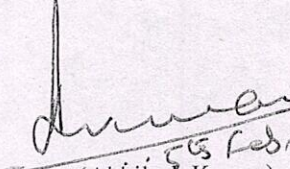
2. Briefly stated, the facts of the case are that a show cause notice dated 11.10.2017 was issued to the appellant for demanding Service Tax amounting to Rs.64,32,014/- towards the consideration received on Development Fund under the had "Development of Pvt. Wind Farm" from the owners of Wind Mill.. The said show cause notice also proposes for recovery of interest and imposition of penalty. The adjudicating authority has confirmed the demand with interest and penalty. Aggrieved with the impugned order, the appellant has filed the instant appeal.

3. The appellant vide their letter dated 05.02.2020 has now informed that they have opted for "Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 [for short-SVLDRS] for the issue under appeal and the designated committee has accepted their application under SVLDRS and issued discharge certificate to the appellant in terms of provisions of Section 127 of the Finance Act, 2019. Accordingly, they have requested to close/disposal of their appeal.

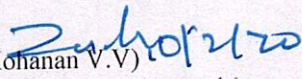
4. I find that as per provisions of Section 127 (6) of the Finance Act, 2019, in respect of a declaration filed under SVLDRS which is accepted by the designated committee and issued discharge certificate, the appeal before appellate authorities challenging the issue/tax dues for which settlement is sought under SVLDRS, will be deemed to have been withdrawn. The relevant provisions of Section 127 (6) of the Finance Act, 2019 is as under:

"(6) Where the declarant has filed an appeal or reference or a reply to the show cause notice against any order or notice giving rise to the tax dues, before the appellate forum, other than the Supreme Court or the High Court, then, notwithstanding anything contained in any other provisions of any law for the time being in force, such appeal or reference or reply shall be deemed to have been withdrawn. "

5. In view thereof, the appeal under consideration is to be considered as withdrawn. Accordingly, I dismiss the appeal as withdrawn.


(Akhilesh Kumar)
Commissioner (Appeals)
Date : .02.2020

Attested


(Mohanan V.V)
Superintendent (Appeals)
Central GST, Ahmedabad
R.P.A.D

To
M/s Gujarat Energy Development Agency,
4 th Floor, Block 11-12, Udhogbhavan,
Sector-11, Gandhinagar



Copy to:-

1. The Principal Chief Commissioner, CGST, Ahmedabad Zone
2. The Commissioner, CGST, Gandhinagar
3. The Addl./Joint Commissioner, (Systems), CGST, Gandhinagar
4. The Additional Commissioner, CGST, Gandhinagar
5. The Assistant Commissioner, CGST, Gandhinagar Division
- ✓ 6. Guard file.
7. P.A.



