



सत्यमेव जयते

केंद्रीय कर आयुक्त (अपील)

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

वस्तु एवं सेवा

कर भवन,

सातवीं मंजिल, पॉलिटेक्निक के पास,

आम्बावाडी, अहमदाबाद-380015

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Near Polytechnic,
Ambavadi, Ahmedabad-
380015



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क फाइल संख्या : File No : **V2/25/GNR/2019-20/14016 T 014020**

ख अपील आदेश संख्या : Order-In-Appeal No.: **AHM-EXCUS-003-APP-60-19-20**

दिनांक Date : **12/02/2020** जारी करने की तारीख Date of Issue: **26/02/2020**

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-JN-26-18-19** दिनांक : **27/03/2019** से सृजित

Arising out of Order-in-Original: **AHM-CEX-003-ADC-JN-26-18-19**, Date: **27/03/2019**
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. Colour Flex Laminators Ltd.



ORDER-IN-APPEAL

This appeal has been filed by M/s Colour Flex Laminates Ltd, Survey No.821, Village-Santej, Tal-Kalol, Dist. Gandhinagar (Gujarat) [hereinafter referred to as "the appellant"] against Order-in-Original No.AHM-CEX-003-ADC-JN-26-18-19 dated 27.03.2019 [hereinafter referred to as "the impugned order"] passed by the Additional Commissioner of CGST, Gandhinagar Commissionerate [hereinafter referred to as "adjudicating authority"].

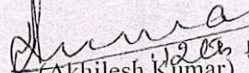
2. Briefly stated, the facts of the case are that during the course of investigation by the departmental officers, it was noticed that the appellant have not included developing and designing charges of cylinder and the cost of copper engraving printing cylinders in the assessable value of goods produced by them. Accordingly, a show cause notice dated 11.12.1999 was issued to them for demanding Central Excise duty amounting to Rs.11,87,402/- along with interest and imposition of penalty. Vide OIO dated 11.12.99, the said show cause notice was adjudicated the Additional Commissioner of Central Excise and confirmed the demand along with interest and also imposed penalty. After two rounds of litigation with Commissioner (Appeals) and CESTAT, the adjudicating authority, vide the impugned order, has again confirmed the said demand along with interest, in view of CESTAT's remand proceeding order dated 10.04.2018. Aggrieved with the impugned order, the appellant has filed the instant appeal.

3. The appellant vide their letter dated 10.02.2020 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 them in terms of provisions of Section 127 of the Finance Act, 2019. Accordingly, they have requested to close their appeal.

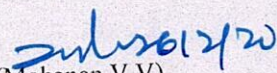
4. I find that as per provisions of Section 127 (6) of the Finance Act, 2019, in respect of a declaration filed under SVLDRS which is accepted by the designated committee and issued discharge certificate, the appeal before appellate authorities challenging the issue/tax dues for which settlement is sought 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 Colour Flex Laminates Ltd,
Survey No.821, Village-Santej, Tal-Kalol, Dist. 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. Guard file.
6. P.A.



