



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

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



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क फाइल संख्या : File No : V2/24/GNR/2019-20/14116 T01/H120

ख अपील आदेश संख्या : Order-In-Appeal No.: AHM-EXCUS-003-APP-62-19-20

दिनांक Date : 27/02/2020 जारी करने की तारीख Date of Issue: 23/03/2020

आयुक्त (अपील) द्वारा पारित

Passed by Shri Akhilesh Kumar, Commissioner (Appeals) Ahmedabad

ग आयुक्त, केन्द्रीय उत्पाद शुल्क, अहमदाबाद-III आयुक्तालय द्वारा जारी मूल आदेश : 15/AC/HMT/NRM/2018-19
दिनांक : 15/03/2019 से सृजित

Arising out of Order-in-Original: 15/AC/HMT/NRM/2018-19, Date: 15/03/2019 Issued by:
Assistant Commissioner, CGST, Div: Himmatnagar, Gandhinagar Commissionerate,
Ahmedabad.

ध अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

Name & Address of the Appellant & Respondent

M/s. Rashmikan Ratilal Mehta



ORDER-IN-APPEAL

M/s Ratilal Premchand Mehta, 19, Silver Park, Mahavirnagar, Himatnagar (Gujarat) [hereinafter referred to as "the appellant"] has filed an appeal against the Order-in-Original passed by the Deputy Commissioner of CGST, Division-III, Ahmedabad North. The details of the said appeal are as under.

Appeal No	Orders-in-Original No.& Date	Amount involved-Rs.	Issue involved
24/GNR/19-20	15/AC/HMT/NRM/2018-19 dated 15.03.2019	27,70,716/- Service Tax 27,70,716/- Penalty	Non-payment of Service Tax under the category of Man Power Recruitment or Supply Service.

2. The appellant vide their letter dated 27.02.2020 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 Accordingly, they have requested to close/disposal of their appeal as withdrawn.

3. 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authorities challenging the issue/tax dues for which settlement is sought under SVLDRS, will be deemed to have been withdrawn.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.

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



Attested

(Signature)
(Mohanan V.V)
Superintendent (Appeals)
Central GST, Ahmedabad

R.P.A.D/Speed Post

To
M/s Ratilal Premchand Mehta,
19, Silver Park, Mahavirnagar,
Himatnagar (Gujarat)

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 Dy. / Asstt. Commissioner, CGST, Himatnagar Division
5. Guard file.
- ✓ 6. P.A.



