



सत्यमेव जयते

केंद्रीय कर आयुक्त (अपील)

O/O THE COMMISSIONER (APPEALS), CENTRAL TAX,
वस्तु एवं सेवा कर भवन,
सातवीं मंजिल, पोलिटेकनिक के पास,
आम्बावाडी, अहमदाबाद-380015

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



☎ : 079-26305065

☎ : 079 - 26305136

- क फाइल संख्या : File No : **V2/32/GNR/2019-20/14950 TO 14955**
- ख अपील आदेश संख्या : Order-In-Appeal No.: **AHM-EXCUS-003-APP-020-20-21**
दिनांक Date : **23-06-2020** जारी करने की तारीख Date of Issue: **25/06/2020**
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-23-18-19** दिनांक : **26-Feb-19** से सृजित
Arising out of Order-in-Original: **AHM-CEX-003-ADC-JN-23-18-19**, Date: **26-Feb-19**
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. Hitachi Home and Life Solutions Ltd.



ORDER-IN-APPEAL

M/s Hitachi Home and Life Solutions Ltd (now Amtrex Hitachi Appliance Ltd), Karannagar, Hitachi Complex, Kadi, Mehsana Dist (Gujarat) [hereinafter referred to as "the appellant"] has filed following appeal against the Order-in-Original passed by the Additional Commissioner of erstwhile Central Excise Commissionerate, Ahmedabad III. The details of the said appeal are as under.

Appeal No	Orders-in-Original No.& Date	Amount involved-Rs.	Issue involved
V2/32/GNR/19-20	AHM-CEX-003-ADC-JN-23-18-19 dated 26.02.2019	73,52,473/- Duty 73,52,473/- Penalty	Wrong availment of input service credit.

2. The appellant vide their letter dated 05.02.2020 has informed that they have opted for "Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 [for short-SVLDRS] for the issue under appeal. The designated committee has now accepted their application under SVLDRS and issued discharge certificate to them in terms of provisions of Section 127 of the Finance (No.2) Act, 2019.

3. I find that as per provisions of Section 127 (6) of the Finance (No.2) 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authorities challenging the issue/tax dues for which settlement is sought under SVLDRS, will be deemed to have been withdrawn.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 said Act 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.

Akhil
.. 23rd June, 2020..
(Akhillesh Kumar)
Commissioner (Appeals)
Date : .06.2020

Attested

Anilkumar P.
(Anilkumar P.)
Superintendent (Appeals)
Central GST, Ahmedabad

R.P.A.D/Speed Post

To
M/s Hitachi Home and Life Solutions Ltd.,
(now Amtrex Hitachi Appliance Ltd)
Karannagar, Hitachi Complex, Kadi,
Mehsana Dist (Gujarat)

Copy to:-

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

