



आयुक्त (अपील) का कार्यालय,
Office of the Commissioner (Appeal),
केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad
जीएसटी भवन, राजस्व मार्ग, अम्बावाडी अहमदाबाद ३८००१५.
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
☎ 07926305065- टेलिफैक्स 07926305136



DIN : 20201264SW0000999EE1

स्पीड पोस्ट

- क फाइल संख्या : File No : V2(73)14/Ahd-III/16-17/Appeal-I
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-003-APP-043/20-21**
दिनांक Date : **27-11-2020** जारी करने की तारीख Date of Issue 04-12-2020
आयुक्त (अपील) द्वारा पारित
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. **09/DC/DEM/CEX/2015-16** दिनांक: **11.02.2016** , issued by
Deputy Commissioner, Central Excise, Division-Kadi of erstwhile Ahmedabad-III
Commissionerate
- घ अपीलकर्ता का नाम एवं पता Name & Address of the **Appellant / Respondent**

M/s Ratnamani Metals & Tubes Ltd.,
767, Indrad Unit, Taluka-Kadi
District-Mehsana



ORDER-IN-APPEAL

M/s Ratnamani Metals & Tubes Ltd., 767, Indrad Unit, Taluka: Kadi, District: Mehsana [hereinafter referred to as "the appellant"] has filed following appeal against the Order-in-Original passed by the Deputy Commissioner of Central Excise, Kadi Division of erstwhile Ahmedabad-III Commissionerate. The details of the said appeal are as under.

Appeal No	Orders-in-Original No.& Date	Amount involved-Rs.	Issue involved
V2(73)14/Ahd-III/16-17/Appeal-I	09/DC/DEM/CEX/2015-16 dated 11.02.2016	4,10,551/- Duty 2,05,276/- Penalty	Wrong availment of input service credit.

2. The Assistant Commissioner, Central Excise & CGST, Gandhinagar vide their letter F.No.GNR/SVLDRS/347/2019 dated 10.12.2019 has informed that the appellant has 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authorities challenging the issue/tax dues for which settlement is sought under SVLDRS, will be deemed to have been withdrawn.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.

(Signature)
(Akhilesh Kumar)
Commissioner (Appeals)
Date : 27.11.2020

Attested

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

R.P.A.D/Speed Post

To
M/s Ratnamani Metals & Tubes Ltd.,
767, Indrad Unit,
Taluka: Kadi, District: Mehsana.

Copy to:-

1. The 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.

