



सत्यमेव जयते

आयुक्त (अपील) का कार्यालय  
Office of the Commissioner (Appeals)  
केंद्रीय जीएसटी अपील आयुक्तालय - अहमदाबाद  
Central GST Appeal Commissionerate- Ahmedabad  
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५  
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015



☎ 26305065-079 : टेलिफैक्स 26305136 - 079 :

DIN-20210364SW00003883AD

स्पीड पोस्ट

- क फाइल संख्या : File No : V2(STG)44/STC-III/2014-15
- ख अपील आदेश संख्या Order-In-Appeal No. **AHM-EXCUS-003-APP-59/2020-21**  
दिनांक Date : 29.01.2021 जारी करने की तारीख Date of Issue : 04.03.2021  
आयुक्त (अपील) द्वारा पारित  
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. AHM-EXCUS-003-ADC-13-14-15 dated 28.11.2014 (issued on 05.12.2014) passed by the Additional Commissioner, Central Excise, Ahmedabad-III.
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant

M/s Sabarmati Gas Ltd.,  
Plot No.907, Sector 21,  
Gandhinagar.



## ORDER-IN-APPEAL

M/s Sabarmati Gas Ltd., Plot No.907, Sector 21, Gandhinagar [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.

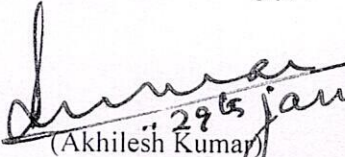
Appeal No	Orders-in-Original No.& Date	Amount involved-Rs.	Issue involved
V2(STG) 44/STC-III/2014-15	AHM-STX-003-ADC-13-14-15 dated 28.11.2014 / 05. 12.2014	46,63,321/- Service Tax 10,000/- Penalty u/s 78 + Penalty u/s 76 of the Act	Non-payment of service tax under 'Supply of tangible goods service'.

2. The Assistant Commissioner, Central Excise & CGST, Gandhinagar vide their letter F.No.GNR/SVLDRS/491/2019 dated 23.12.2019 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 accepted their application under SVLDRS and issued discharge certificate SVLDRS-4 No.L070220SV400612 dated 07.02.2020 to them in terms of provisions of Section 127 of the Finance (No.2) Act, 2019.

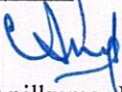
3. I find that as per provisions of Section 127 (6) of the Finance (No.2) Act, 2019, in respect of a declaration filed under SVLDRS which is accepted by the designated committee and issued discharge certificate, the appeal before appellate authorities challenging the issue/tax dues for which settlement 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.

  
(Akhilesh Kumar)  
Commissioner (Appeals)  
Date : 29.01.2021

Attested

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

R.P.A.D/Speed Post

To  
M/s Sabarmati Gas Ltd.,  
Plot No.907, Sector 21,  
Gandhinagar.  
Copy to:-

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

