



सत्यमेव जयते

केंद्रीय कर आयुक्त (अपील)

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

वस्तु एवं सेवा

कर भवन,

सातवीं मंजिल, पोलिटेकनिकके पास,

आम्बावाडी, अहमदाबाद-380015

GST Building, 7<sup>th</sup> Floor,,

Near Polytechnic,

Ambavadi, Ahmedabad-

380015



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- क फाइल संख्या : File No : **V2/76/GNR/2019-20/14593 70 14698**
- ख अपील आदेश संख्या : Order-In-Appeal No.: **AHM-EXCUS-003-APP-06-20-21**  
दिनांक Date : **21.05.2020** जारी करने की तारीख Date of Issue: **08/06/2020**  
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-003-19-20** दिनांक : **24-Jun-19** से सृजित  
Arising out of Order-in-Original: **AHM-CEX-003-ADC-JN-003-19-20**, Date: **24-Jun-19**  
Issued by: Additional Commissioner, CGST, Div:RRA, HQ, Gandhinagar Commissionerate, Ahmedabad.
- घ अपीलकर्ता एवं प्रतिवादी का नाम एवं पता  
Name & Address of the **Appellant** & Respondent  
**M/s. Shah Alloys Ltd.**





ORDER-IN-APPEAL

This appeal has been filed by M/s Shah Alloys Ltd Block No.2221/2222, Shah Industrial Estate, Sola –Kalol Road, Tal. Kalol, Dist Gandhinagar (Gujarat) [hereinafter referred to as “appellant”] against Order-in-Original passed by the Additional Commissioner, CGST, Gandhinagar Commissionerate. The details are as under:

Orders-in-Original Date	No.&	Amount involved-Rs.	Issue involved
No.AHM-CEX-003-ADC-JN-003-19-20 dated 24.06.2019		38,87,061/- Duty 38,87,061/- Penalty	Cenvat Credit availed without receipt of goods.

2. The appellant have opted for “Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 [for short-SVLDRS] on 26.12.2019 for the issue under appeal and 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 Act, 2019.

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authorities challenging the issue/tax dues for which settlement is sought under SVLDRS, will be deemed to have been withdrawn.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

*Akhilesh Kumar*  
21st May, 2020  
(Akhilesh Kumar)  
Commissioner (Appeals)  
Date : .05.2020

Attested

*Mohan V.V*  
(Mohan V.V)  
Superintendent (Appeals)  
Central GST, Ahmedabad



R.P.A.D/Speed Post

To  
M/s Shah Alloys Ltd.,  
Block No.2221/2222, Shah Industrial Estate,  
Sola –Kalol Road, Tal. Kalol,  
Dist Gandhinagar (Gujarat)

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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, Kalol Division
6. Guard file.
7. P.A.





