



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-20210364SW0000DF9C

स्पीड पोस्ट

- क फाइल संख्या : File No : V2/135/GNR/2018-19
- ख अपील आदेश संख्या Order-In-Appeal No. **AHM-EXCUS-003-APP-67/2020-21**
दिनांक Date : 25.02.2021 जारी करने की तारीख Date of Issue : 09.03.2021
आयुक्त (अपील) द्वारा पारित
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. AHM-EXCUS-003-ADC-AJS-003-18-19 dated
19.07.2018 passed by the Additional Commissioner, Central GST & Central Excise,
Gandhinagar Commissionerate.
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant

M/s Tudor India Pvt. Ltd.,
A-704, Synergy, Nr. Vodafone Tower,
Opposite Commercial House, Corporate Road,
Pralhad Nagar, Ahmedabad-380015.



ORDER-IN-APPEAL

M/s Tudor India Pvt. Ltd., A-704, Synergy, Nr. Vodafone Tower, Opp. Commercial House, Corporate Road, Prahlad Nagar, Ahmedabad-380015 [hereinafter referred to as "the appellant"] has filed following appeal against the Order-in-Original passed by the Additional Commissioner of Central GST & Central Excise, Gandhinagar Commissionerate. The details of the said appeal are as under.

Appeal No	Orders-in-Original No.& Date	Amount involved-Rs.	Issue involved
V2/135/GNR/2018-19	AHM-CEX-003-ADC-AJS-003-18-19 dated 19.07.2018	80,08,556/- Duty 80,08,556/- Penalty	Contravention of Rule 3(5A) of Cenvat Credit Rules, 2004

2. The Assistant Commissioner, Central Excise & CGST, Gandhinagar vide their letter F.No.GNR/SVLDRS/567/2019 dated 31.12.2019 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 SVLDRS-4 No.L220120SV400621 dated 22.01.2020 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.

(Signature)
(Akhilesh Kumar)
Commissioner (Appeals)
Date : 25.02.2021
25 Feb 2021
rod.



Attested

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

R.P.A.D/Speed Post

To
M/s Tudor India Pvt. Ltd.,
A-704, Synergy, Nr. Vodafone Tower,
Opp. Commercial House, Corporate Road,
Prahlad Nagar, Ahmedabad-380015.

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.