



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-20210364SW0000444DF5

स्पीड पोस्ट

- क फाइल संख्या : File No : V2(85) 16/ Ahd-III/2011
- ख अपील आदेश संख्या Order-In-Appeal No. **AHM-EXCUS-003-APP-68/2020-21**
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. 8/D/2010-11/AS passed by the Assistant Commissioner, Central Excise Division-Gandhinagar , Ahmedabad-III.
(Now Gandhinagar Commissionerate)
- ध अपीलकर्ता का नाम एवं पता Name & Address of the Appellant
M/s Hi Rel Electronics Pvt. Ltd. (Unit-I),
B-117, 118, GIDC Electronics Zone,
Sector – 25, Gandhinagar.



ORDER-IN-APPEAL

M/s Hi Rel Electronics Pvt. Ltd. (Unit-I), B-117,118, GIDC Electronics Zone, Sector-25, Gandhinagar [hereinafter referred to as "the appellant"] has filed following appeal against the Order-in-Original passed by the Assistant Commissioner, Central Excise Division-Gandhinagar 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(85) 16/Ahd-III/2011	8/D/2010-11/AS dated 26.11.2010	2,49,324/- Cenvat Credit 2,49,324/- Penalty	Non-payment of amount under Rule 6(3) of Cenvat Credit Rules, 2004


2. The Assistant Commissioner, Central Excise & CGST, Gandhinagar vide their letter F.No.GNR/SVLDRS/480/2019 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.L070220SV400385 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authorities challenging the issue/tax dues for which settlement is sought under SVLDRS, will be deemed to have been withdrawn.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.

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



Attested

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

R.P.A.D/Speed Post

To
 M/s Hi Rel Electronics Pvt. Ltd. (Unit-I),
 B-117,118, GIDC Electronics Zone,
 Sector-25, 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.