



आयुक्त का कार्यालय, (अपीलस)
Office of the Commissioner,



केंद्रीय जीएसटी, अहमदाबाद आयुक्तालय

Central GST, Appeal Commissionerate- Ahmedabad

जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५

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क फाइल संख्या : File No : V2(GST)27/North/Appeals/2019-20/1442701446

ख अपील आदेश संख्या : Order-In-Appeal No.: AHM-EXCUS-002-APP-JC-15-2019-20

दिनांक Date : 28.02.2020 जारी करने की तारीख Date of Issue: 06/03/2020

Passed by Shri Mukesh Rathore, Joint Commissioner (Appeals) Ahmedabad

ग _____ आयुक्त, केन्द्रीय GST, अहमदाबाद North आयुक्तालय द्वारा जारी मूल आदेश : दिनांक : से सृजित

Arising out of Order-in-Original: 126,127,43/FINAL/2019, Date: 01/03/2019 Issued by:
Deputy Commissioner ,CGST, Div: IV, Ahmedabad North.

ध अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

Name & Address of the Appellant & Respondent

M/s. Transformers & Rectifiers (India) Ltd



ORDER IN APPEAL

This appeal has been filed by M/s Transformers & Rectifiers (India) Ltd., Survey No., 431/P&427/1/P, Sarkhej-Bavla Highway, Village-Moraiya, Taluka-Sanand, District-Ahmedabad-382213 [for short-'appellant'] against Order-in-Original No.43/Final/2019 dated-01/03/2019 [for short-'impugned order'] passed by the Deputy Commissioner, Division-IV, Ahmedabad North [for short-adjudicating authority].

2. Briefly stated, the fact of the case is that the appellant has filed a refund application dated 17.12.2018 amounting to Rs., 1,05,84,000/- in respect of the refund on account of supplies to SEZ unit/SEZ Developer (with payment of tax) in Form RFD-01A. On preliminary scrutiny of the claim submitted by the applicant certain discrepancies were noticed for which a deficiency memo in form RFD-03 dated 27.12.2018 had been issued to the applicant by adjudicating authority. The appellant vide their letter dated 03.01.2019 submitted their reply to the deficiency memo. Subsequently a show cause notice in form RFD-08 dated 17.01.2019 had been issued to the appellant on the ground that, as per the GSTR-3B & GSTR-1 submitted by the appellant for the relevant period, it is observed that the total taxable value is greater in GSTR-1 as compared to GSTR-3B. Accordingly, the duty payment for which the refund has been requested cannot be ascertained. The applicant vide their letter dated 08.02.2019 submitted their reply to the aforementioned SCN dated 17.01.2019, wherein they stated that they had already paid the tax on GST paid supply to SEZ vide the GSTR-3B return for the taxable supply mentioned in GSTR-1 for the relevant period (July-17 to March-18) and submitted a reconciliation of GSTR-3B & GSTR-1. The adjudicating authority, vide impugned order, has reject the refund claim amounting to Rs. 1,05,84000/- filed by the appellant.

2. As regard the personal hearing in the matter was fixed on 24.06.2019, 25.07.2019, and 15.10.2019, respectively but appellant has failed to appear on any dates.

3. However, vide letter dated 20.02.2020, the appellant has submitted before the Appellate Authority that, on basis of circular issued by GSTN for re-credit of rejected refund orders, the appellant has requested for withdraw their above said appeal.

4. I have gone through the appeal and request letter dated 20.02.2020 supra. Since the appeal is solely against refund claim of Rs. 1,05,84,000/- which was rejected by the adjudicating authority, vide above mentioned impugned order. I allow the request of the appellant to withdraw the instant appeal. Accordingly, I decide the instant appeal as withdrawn.

5. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

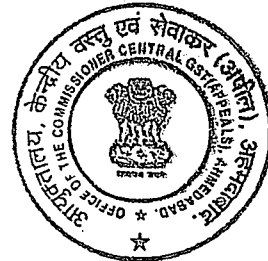
5. The appeal filed by the appellant stand disposed of in above terms.

(मुकेश राठौर)

संयुक्त आयुक्त (अपील्स)

Attested:

(D.A. Parmar)
Superintendent (Appeals),
CGST, Ahmedabad.



BY SPEED POST TO:

M/s. Transformers & Rectifiers (India) Ltd,
Survey No., 431/P&427/1/P, Sarkhej-Bavla Highway,
Village-Moraiya, Taluka-Sanand
Ahmedabad-382213.

Copy to:-

1. The Pr. Chief Commissioner, Central Tax Zone, Ahmedabad.
2. The Pr. Commissioner, Central Tax, Ahmedabad North.
3. The Deputy Commissioner, Central Tax, Division-IV, Ahmedabad North.
4. The Asstt. Commissioner, Central Tax (System), HQ, Ahmedabad South.
5. Guard file.
6. P.A file.

Dated : 28.02.2020

