



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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DIN20210764SW000000DBB1

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/690/2020-Appeal- O/o COMMR-CGST-APPL-AHMEDABAD / 2152 702153  
ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-002-APP-ADC-23/2021-22  
दिनांक Date : 15.07.2021 जारी करने की तारीख Date of Issue : 15.07.2021

श्री मोहित अग्रवाल अपर आयुक्त (अपील्स) द्वारा पारित  
Passed by Shri. Shri. Mohit Agrawal, Additional Commissioner (Appeals)

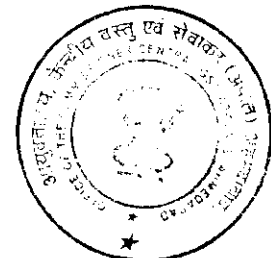
ग Arising out of Order-in-Original No RFD-06 No. ZN2411200293689 dated 25.11.2020  
passed by Assistant Commissioner, CGST & C.Ex Division-VI, S.G. Highway West,  
Ahmedabad North

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

**Appellant-** M/s Savx Technologies Pvt. Ltd.

**Respondent-** Assistant Commissioner, CGST & C.Ex., Division-VI, S.G. Highway West,  
Ahmedabad North.

(A)	इस आदेश(अपील) से व्यथित कोई व्यक्ति निम्नलिखित तरीके में उपयुक्त प्राधिकारी / प्राधिकरण के समक्ष अपील दायर कर सकता है। Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way.
(i)	National Bench or Regional Bench of Appellate Tribunal framed under GST Act/CGST Act in the cases where one of the issues involved relates to place of supply as per Section 109(5) of CGST Act, 2017.
(ii)	State Bench or Area Bench of Appellate Tribunal framed under GST Act/CGST Act other than as mentioned in para- (A)(i) above in terms of Section 109(7) of CGST Act, 2017
(iii)	Appeal to the Appellate Tribunal shall be filed as prescribed under Rule 110 of CGST Rules, 2017 and shall be accompanied with a fee of Rs. One Thousand for every Rs. One Lakh of Tax or Input Tax Credit involved or the difference in Tax or Input Tax Credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of Rs. Twenty-Five Thousand.
(B)	Appeal under Section 112(1) of CGST Act, 2017 to Appellate Tribunal shall be filed along with relevant documents either electronically or as may be notified by the Registrar, Appellate Tribunal in FORM GST APL-05, on common portal as prescribed under Rule 110 of CGST Rules, 2017, and shall be accompanied by a copy of the order appealed against within seven days of filing FORM GST APL-05 online.
(i)	Appeal to be filed before Appellate Tribunal under Section 112(8) of the CGST Act, 2017 after paying - (i) <b>Full amount of Tax, Interest, Fine, Fee and Penalty</b> arising from the impugned order, as is admitted/accepted by the appellant, and (ii) A sum equal to <b>twenty five per cent</b> of the remaining amount of Tax in dispute, in addition to the amount paid under Section 107(6) of CGST Act, 2017, arising from the said order, in relation to which the appeal has been filed.
(ii)	The Central Goods & Service Tax ( Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019 has provided that the appeal to tribunal can be made within three months from the date of communication of Order or date on which the President or the State President, as the case may be, of the Appellate Tribunal enters office, whichever is later.



**ORDER IN APPEAL**

M/s. Savex Technologies Private Limited (GSTN:24AAACS5547H1ZE), Plot No. 3/8, Ground and 1<sup>st</sup> Floor, Dada Estate, Sanand Cross Road, Sarkhej, Ahmedabad-382210 (*hereinafter referred to as 'appellant'*) filed the present appeal against the Order No. ZN2411200293689 dated 25/11/2020 (*hereinafter referred to as 'impugned order'*) passed by the Assistant Commissioner, Central GST, Div-VI- SG Highway West, Ahmedabad-North (*hereinafter referred to as 'sanctioning authority'*).

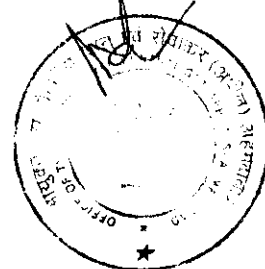
2. The facts of the case, in brief, are that the appellant filed refund amounting to Rs. 3,89,340/- under Section 54(1) of the CGST Act, 2017 read with 2<sup>nd</sup> & 3<sup>rd</sup> proviso of Rule 89(1) on account of refund by supplier of deemed export for the month of July-2020 to August-2020 which was partially rejected amounting Rs. 1,94,770/- (CGST Rs. 1,94,670/- & SGST Rs. 100/-) under the impugned order with the remark-*'RFD 06 is being issued'*.

3. Being aggrieved with the impugned order, the appellant preferred this appeal contesting *inter alia* that the refund amount disallowed was inadvertent in nature and happened due to some technical issues of computer; that there was no discrepancy in the data, details and documents provided by them and they are eligible to get the refund of entire applied amount of Rs. 3,89,340/-.

4. A personal hearing in the matter was held on 10.06.2021. Shri Manmit Kumar Sinha and Shri Rajani Kant Choudhary appeared before me for personal hearing on dated 10.06.2021 on behalf of appellant through video conferencing mode in appeal no. GAPPL/ADC/GSTP/690/2020-Appeal. They re-iterated submission made in appeal memorandum and requested to consider their appeal.

5. I have carefully gone through the facts of the case on records, grounds of appeal in the Appeal Memorandum, written submissions made by them as well as oral submissions made at the time of virtual personal hearing. I find that the issue to be decided in the matter is as to whether in the facts and circumstances of the case, the appellant's claims for refund is legally permissible or otherwise?

6. Prima facie, I find that the appellant had filed aforesaid refund claim under Section 54(1) of the CGST Act, 2017 read with 2<sup>nd</sup> & 3<sup>rd</sup> proviso of Rule 89(1) on account of refund by supplier of deemed export. I find that the sanctioning authority has rejected refund of CGST Rs. 1,94,670/- & SGST Rs. 100/- without any grounds. However, the sanctioning authority has submitted



- the facts before me vide letter F.No. GST-06/04-433/Misc/2020-21 dated 13.07.2021 as mentioned below:

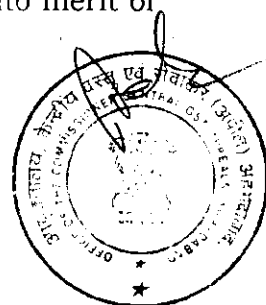
*"At the time of issuing a notice in the form GST RFD-08(SCN) to the applicant, the whole of refund was shown as inadmissible. At the time of sanctioning the claim, the same had been auto populated on the screen. As the claim was found to be in order, the whole of the amount as claimed was admissible for refund and therefore, the assistant commissioner, in the process of sanctioning the claim, made changes in the portal accordingly but as the internet connection was interrupted, the changes made in the CGST section, were not accepted by the system and CGST amount Rs. 194670/- was rejected. It is technical glitch, which could not be rectified by this office and only option left was to file appeal by the claimant.*

*The amount of Rs. 1,94,670/- of the claim is found to be admissible on merits"*

In view of the above, I find that the refund claimed by the appellant was rejected due to technical glitch of system.

7. In this context, it is observed that various courts on numerous occasions decided that legitimate benefit like refund etc, available if any to tax payer, cannot be restricted or denied based on account of any such technical glitch which arise due to system/software error. It reveals from the impugned order, submission of sanctioning authority vide his letter F.No. GST-06/04-433/Misc/2020-21 dated 13.07.2021 and statement of facts in appeal memorandum that the refund claim was found fit on merit for sanction to the sanctioning authority but formality for approval of the sanction could not happen in the system due to technical glitch. Therefore, in view of above observation that technical glitch of such nature cannot take away legitimate monetary benefit, which belonged to the taxpayer, I find force in the arguments of the appellant. I, therefore, observe that the technical glitch resulted in partial sanctioning of refund to the appellant and hence the impugned order is not maintainable to that extent.

8. In view of the discussions above, I find infirmity in the impugned order of the nature of technical glitch as referred above as it resulted in partial sanctioning of the refund, which was otherwise admissible, and therefore allow the appeal filed by the appellant to that extent only without going into merit of the case.



9. The appeal filed by the appellant stand disposed off in above terms.  
अपीलकर्ता द्वारा दर्ज की गयी अपील का निपटारा उपरोक्त तरीके से किया जाता है।

*[Signature]* 15/7/21

(मोहित अग्रवाल)

अपर आयुक्त(अपील्स)

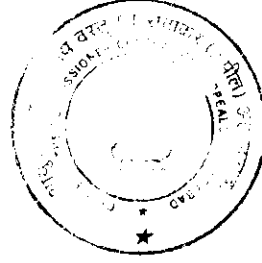
Date : 15-07-2021

Attested

*[Signature]*

(B.S. Meena)

Superintendent (Appeals)  
CGST, Ahmedabad.



By R.P.A.D.

To,

M/s. Savex Technologies Private Limited  
(GSTN:24AAACS5547H1ZE),  
Plot No. 3/8, Ground and 1<sup>st</sup> Floor,  
Dada Estate, Sanand Cross Road,  
Sarkhej, Ahmedabad-382210

Copy to

1. The Chief Commissioner, Central Tax, Ahmedabad Zone .
2. The Commissioner(Appeals), CGST, Ahmedabad
3. The Commissioner, Central Tax, Ahmedabad-North.
4. The Assistant Commissioner CGST, Div-VI- SG Highway West, Ahmedabad-North.
5. The Assistant Commissioner, System, Central Tax, Ahmedabad-North
- ✓ 6. Guard File.
7. P.A.