



सत्यमेव जयते

आयुक्त का कार्यालय, (अपीलस)

Office of the Commissioner,

केंद्रीय जीएसटी, अहमदाबाद आयुक्तालय

Central GST, Appeal Commissionerate- Ahmedabad

जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015

☎: 079-26305065

टेलिफैक्स : 079 - 26305136



क फाइल संख्या : File No : V2(ST)22/North/Appeals/2019-20/13330 T013334
ख अपील आदेश संख्या : Order-In-Appeal No. AHM-EXCUS-002-APP- 108 -19-20
दिनांक Date : 16/12/2019 जारी करने की तारीख Date of Issue 18/12/2019

श्री अखिलेश कुमार, आयुक्त (अपील) द्वारा पारित

Passed by Shri Akhilesh Kumar Commissioner (Appeals)

ग Arising out of Order-in-Original No. GST/D-VI/O&A/11/Devdip/AC/AMP/18-19
Dated 11/03/2019 Issued by Deputy Commissioner , Central GST , Div-VI ,
Ahmedabad North.

ध अपीलकर्ता का नाम एवं पता
Name & Address of The Appellants

M/s Devdip Mall Developers Pvt. Ltd



ORDER-IN-APPEAL

This appeal has been filed by M/s Devdip Malls Developers Pvt Ltd, Dev House, Beside Rajpth Club, S.G.Highway, Ahmedabad [hereinafter referred to as "the appellant"] against Order-in-Original No.GST/D-VI/O&A/11/Devdip/AC/MP/18-19 dated 11.03.2019 [hereinafter referred to as "the impugned order"] passed by the Assistant Commissioner of CGST, Division-VI, Ahmedabad South Commissionerate [hereinafter referred to as "adjudicating authority"].

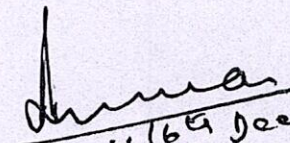
2. Briefly stated, the facts of the case are that show cause notice, involving amount of Rs.23,33,105/- was issued to the appellant for non-payment of service tax on Construction of Residential and Commercial Complexes services for the period of July 2010 to March 2014. The adjudicating authority, vide impugned order, has confirmed the demand with interest and penalty under Section 70, 77 (1) and 77(2) of Finance Act, 1944. Aggrieved with the impugned order, the appellant has filed the instant appeal.

3. The appellant vide their letter dated 14.12.2019 has now informed that they have opted for "Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 [for short-SVLDRS] for the issue under appeal and the designated committee has accepted their application under SVLDRS and issued discharge certificate to the appellant in terms of provisions of Section 127 of the Finance Act, 2019. Accordingly, they wish to withdraw the instant appeal.

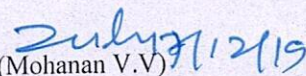
4. I find that as per provisions of Section 127 (6) of the Finance Act, 2019, in respect of a declaration filed under SVLDRS which is accepted by the designated committee and issued discharge certificate, the appeal before appellate authorities challenging the issue/tax dues for which settlement is sought 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)
Commissioner (Appeals)
Date : .12.2019

Attested


(Mohanan V.V)
Superintendent (Appeals)
Central GST, Ahmedabad
R.P.A.D

To
M/s Devdip Malls Developers Pvt Ltd,
Dev House, Beside Rajpth Club, S.G.Highway
Ahmedabad



Copy to:-

1. The Principal Chief Commissioner, CGST, Ahmedabad Zone
2. The Commissioner, CGST, Ahmedabad North
3. The Addl./Joint Commissioner, (Systems), CGST, Ahmedabad North
4. The Dy. / Asstt. Commissioner, CGST, Divison-VI, Ahmedabad North
- ✓ 5. Guard file.
6. P.A.



