



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

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क फाइल संख्या : File No : V2(ST)66/North/Appeals/2019-20/13925 70/3929

ख अपील आदेश संख्या : Order-In-Appeal No..AHM-EXCUS-002-APP-118 -19-20

दिनांक Date :10-02-2020_जारी करने की तारीख Date of Issue 13/02/2020

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/01/Sanblue/AC/AMP/2019-20 Dated 29/04/2019 Issued by Assistant Commissioner , Central GST , Div-VI , Ahmedabad North.

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

M/s Sanblue Enterprises Pvt. Ltd



ORDER-IN-APPEAL

This appeal has been filed by M/s Sanblue Enterprises Pvt Ltd., B-3, Corporate House, Abhishree VCorporate Park, Iskon Ambli Road, Bopal, Ahmedabad (Gujarat) [hereinafter referred to as 'the appellant'] against Order-in-Original No.GST/D-VI/O&A/01/Sanblue/AC/AMP/2019-20 dated 29.04.2019 [hereinafter referred to as 'the impugned order'] passed by the Assistant Commissioner of CGST, Division VI, Ahmedabad North Commissionerate [hereinafter referred to as 'adjudicating authority'].

2. Briefly stated, the facts of the case are that as it was observed by the departmental officers that the appellant has not discharged Service Tax liability amounting to Rs.11,77,136/- on Customized Software Development, pertaining to the period from 2011-12 to 2014-15, a show cause notice dated 25.10.2016 was issued to the appellant for demanding the said amount along with interest and imposition of penalty. The adjudicating authority, vide the impugned order, has confirmed the demand with interest and penalty. Aggrieved with the impugned order, the appellant has filed the instant appeal.

3. The appellant vide their letter dated 06.02.2020 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 them in terms of provisions of Section 127 of the Finance Act, 2019. Accordingly, they have requested to close/disposal of their appeal as withdrawn.

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.

(Signature)
(Akhilesh Kumar)
Commissioner (Appeals)
Date: .02.2020
now..

Attested

24/3/20
(Mohan V.V)
Superintendent (Appeals)
Central GST, Ahmedabad
R.P.A.D

To
M/s Sanblue Enterprises Pvt Ltd.,
B-3, Corporate House, Abhishree Corporate Park,
Iskon Ambli Road, Bopal, Ahmedabad (Gujarat)



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, Ahamedabad North
- ✓ 5. Guard file.
6. P.A.



