



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

☎: 079 - 26305136



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क फाइल संख्या : File No : V2(39)81/North/Appeals/2018-19 / 14072 TO 14076

ख अपील आदेश संख्या : Order-In-Appeal No.: AHM-EXCUS-002-APP-126-2019-20

दिनांक Date : 27.02.2020 जारी करने की तारीख Date of Issue: 28/02/2020

श्री अखिलेश कुमार, आयुक्त (अपील) द्वारा पारित

Passed by Shri Akhilesh Kumar, Commissioner (Appeals) Ahmedabad

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

Arising out of Order-in-Original: ST/14/AC/08-09, 11/ADC/2019/MSC, Date: 22/05/2008  
31/03/2019 Issued by: Asst. Additional Commissioner, CGST, Div: III I, Ahmedabad North.

घ अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

Name & Address of the Appellant & Respondent

M/s. Chamunda Plastic (P) Ltd



ORDER-IN-APPEAL

M/s Chamunda Plastic s (P) Ltd, Plot No.1051, Nr.Kothiya Patiya, Kuha Gam Road, On Kathwada-Indore Highway, Ahmedabad (Gujarat) [hereinafter referred to as "the appellant"] has filed an appeal against the Order-in-Original passed by the Additional Commissioner of CGST, Ahmedabad North. The details of the said appeal are as under.

Appeal No	Orders-in-Original Date	No.& dated	Amount involved-Rs.	Issue involved
81/Appeal-North/19-20	11/ADC/2019/MSC 29.03.2019		14,32,796/- CEX-Duty 14,32,796/- Penalty	Non-reversal of Cenvat Credit availed and utilized on raw materials while as such removal to their other unit.

2. The appellant vide their letter dated 25.02.2020 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 Accordingly, they have requested to close/disposal of their appeal as withdrawn.

3. 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*  
25 February 2020  
(Akhilesh Kumar)  
Commissioner (Appeals)  
Date : 25.02.2020

Attested

*Mohan V.V*  
(Mohan V.V)  
Superintendent (Appeals)  
Central GST, Ahmedabad



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To  
M/s Chamunda Plastic s (P) Ltd,  
Plot No.1051, Nr.Kothiya Patiya, Kuha Gam Road,  
On Kathwada-Indore 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 Additional Commissioner, CGST, Ahmedabad North
5. Guard file.
6. P.A.



