



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)37/North/Appeals/2019-20/15046 To 15051

ख अपील आदेश संख्या : Order-In-Appeal No.: AHM-EXCUS-002-APP-016-2020-21

दिनांक Date : 29.06.2020 जारी करने की तारीख Date of Issue: 13/07/2020

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: SD-01/12/AC/Peregrine/16-17, Date: 28/12/2016 Issued by: **Assistant** Commissioner, CGST, Ahmedabad North.

घ अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

Name & Address of the **Appellant** & Respondent

M/s. Peregrine Guardingt Pvt. Ltd



ORDER-IN-APPEAL

M/s Peregrine Guarding Pvt. Ltd., 01, Dinesh Nagar Society, Near Naranpura Railway Crossing, Ahmedabad [hereinafter referred to as "the appellant"] has filed the following appeal against the Order-in-Original passed by the Assistant Commissioner, Division-I, erstwhile Service Tax Commissionerate, Ahmedabad:

Appeal No	Orders-in-Original No.& Date	Amount involved (in Rs.)	Issue involved
V2(ST)37/North/Appeals/2019-20	SD-01/12/AC/Peregrine/2016-17 dated 28.12.2016	28,63,040/- Service Tax 28,73,040/- Penalty	Non-payment of Service Tax on "Security Agency Services" provided to SEZ units.

2. The appellant vide their letter dated 07.10.2019 has informed that they have opted for "Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 [for short-SVLDRS] for the issue under appeal. The designated committee has now accepted their application under SVLDRS and issued discharge certificate to them in terms of provisions of Section 127 of the Finance (No.2) Act, 2019.

3. I find that as per provisions of Section 127 (6) of the Finance (No.2) 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authorities challenging the issue/tax dues for which settlement is sought under SVLDRS, will be deemed to have been withdrawn.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 said Act 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."

4. In view thereof, the appeal under consideration is to be considered as withdrawn. Accordingly, I dismiss the appeal as withdrawn.

Akhilesh Kumar
(Akhilesh Kumar)
Commissioner (Appeals)
Date : 29.06.2020



Attested

Anilkumar P.
(Anilkumar P.)
Superintendent (Appeals)
Central GST, Ahmedabad

R.P.A.D/Speed Post To

M/s Peregrine Guarding Pvt. Ltd.,
01, Dinesh Nagar Society,
Near Naranpura Railway Crossing, Ahmedabad.

Copy to:-

1. The Principal Chief Commissioner, CGST, Ahmedabad Zone.
2. The Commissioner, CGST, Ahmedabad North.
3. The Additional Commissioner, CGST, Ahmedabad North.
4. The Dy./Assistant Commissioner, (Systems), CGST, Ahmedabad North.
5. The Dy. / Asstt. Commissioner, CGST, Division-VII (S.G. Highway East), Ahmedabad North.
6. Guard file.
7. P.A.