



सत्यमेव जयते

आयुक्त (अपील) का कार्यालय,
Office of the Commissioner (Appeal),
केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
☎ 07926305065- टेलिफैक्स 07926305136



DIN: 20220364SW000041994E

स्पीड पोस्ट

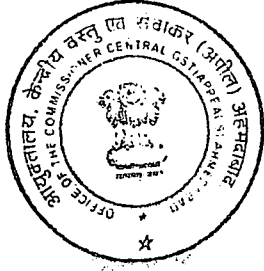
- क फाइल संख्या : File No : V2(83)83/AHD-II/Appeals-II/15-16 / 6665-20
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-002-APP-75/21-22
दिनांक Date : 04-03-2022 जारी करने की तारीख Date of Issue : 07-03-2022
आयुक्त (अपील) द्वारा पारित
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. 06/AC/D/2015/UKG दिनांक: 06-11-2015, issued by Assistant
Commissioner, Central Excise, Division-IV, Ahmedabad-II
- घ अपीलकर्ता का नाम एवं पता Name & Address

1. Appellant

M/s Caps & Seals Industries, 9/A-B, Sakar Healthcare, Sarkhej-Bavla Road, Changodhar,
Ahmedabad-382210

2. Respondent

The Assistant Commissioner, Central Excise, Division-IV, Ahmedabad-II.



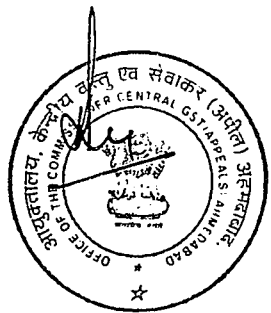
ORDER-IN-APPEAL

M/s Caps & Seals Industries, 9/A-B, Sakar Healthcare, Sarkhej – Bavla Road, Changodar, Ahmedabad-382210 [hereinafter referred to as "the appellant"] has filed following appeal against the Order-in-Original passed by the Assistant Commissioner of erstwhile Central Excise, Division-IV, Ahmedabad-II Commissionerate. The details of the said appeal are as under.

Appeal No	Orders-in-Original No.& Date	Amount involved- (in Rs.)	Issue involved
V2(83)83/Ahd-II/Appeals-II/2015-16	06/AC/D/2015/UKG dated 06.11.2015	93,683/- Duty 93,683/- Penalty	CENVAT credit availed on service tax paid on Sales Commission

2. The appellant vide letter dated 21.02.2022, informed that the issue under above appeal has been settled under "Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 [for short-SVLDRS] and therefore requested to consider the same as withdrawn.
3. The designated committee constituted under Section 126 of SVLDRS-2019, has accepted their application under SVLDRS and issued a discharge certificate vide SVLDRS-4 No.L121219SV400308 dated 12.12.2019, to them, in terms of provisions of Section 127 of the Finance (No.2) Act, 2019.
4. 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. "

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

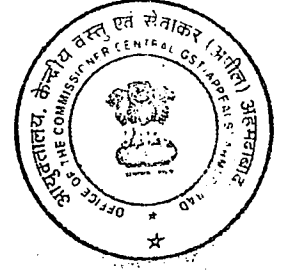
Akhil
(अखिलेश कुमार) 2022
आयुक्(अपील)

Date; .03.2022

Attested

Rekha Nair

(Rekha A.Nair)
Superintendent (Appeals)
Central GST, Ahmedabad



R.P.A.D/Speed Post

To

M/s Caps & Seals Industries,
9/A-B, Sakar Healthcare,
Sarkhej – Bavla Road, Changodar,
Ahmedabad-382210

Copy to:-

1. The Chief Commissioner, CGST, Ahmedabad Zone.
2. The Commissioner, CGST, CGST, Ahmedabad North.
3. The Additional Commissioner, CGST, Ahmedabad North.
4. The Addl./Joint Commissioner, (Systems), CGST, Ahmedabad North.
5. The Deputy/Assistant Commissioner, CGST, Division-IV, Ahmedabad North.
- ✓ 6. Guard file.
7. P.A.

