



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

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DIN-20220364SW0000999A0E

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/275/2021 -APPEAL/7012-12

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-143/2021-22**
दिनांक Date : **22-03-2022** जारी करने की तारीख Date of Issue : **23-03-2022**

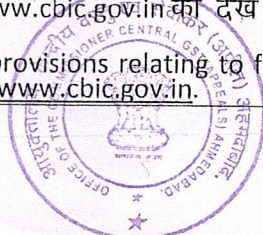
श्री मिहिर रायका_अपर आयुक्त (अपील) द्वारा पारित

Passed by Shri. Mihir Rayka, Additional Commissioner (Appeals)

ग Arising out of Order-in-Original No. **ZV2412200296880 DT. 29.12.2020** issued by Assistant Commissioner, CGST, Division I (Rakhial), Ahmedabad South

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
M/s. Canara Steel, 29, Tulsi Bunglows, Nr. Keshavpura Takshashila School, Vastral, Ahmedabad, Gujarat-382418

(A)	इस आदेश(अपील) से व्यथित कोई व्यक्ति निम्नलिखित तरीके में उपयुक्त प्राधिकारी / प्राधिकरण के समक्ष अपील दायर कर सकता है। Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way.
(i)	National Bench or Regional Bench of Appellate Tribunal framed under GST Act/CGST Act in the cases where one of the issues involved relates to place of supply as per Section 109(5) of CGST Act, 2017.
(ii)	State Bench or Area Bench of Appellate Tribunal framed under GST Act/CGST Act other than as mentioned in para- (A)(i) above in terms of Section 109(7) of CGST Act, 2017
(iii)	Appeal to the Appellate Tribunal shall be filed as prescribed under Rule 110 of CGST Rules, 2017 and shall be accompanied with a fee of Rs. One Thousand for every Rs. One Lakh of Tax or Input Tax Credit involved or the difference in Tax or Input Tax Credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of Rs. Twenty-Five Thousand.
(B)	Appeal under Section 112(1) of CGST Act, 2017 to Appellate Tribunal shall be filed along with relevant documents either electronically or as may be notified by the Registrar, Appellate Tribunal in FORM GST APL-05, on common portal as prescribed under Rule 110 of CGST Rules, 2017, and shall be accompanied by a copy of the order appealed against within seven days of filing FORM GST APL-05 online.
(i)	Appeal to be filed before Appellate Tribunal under Section 112(8) of the CGST Act, 2017 after paying - (i) Full amount of Tax, Interest, Fine, Fee and Penalty arising from the impugned order, as is admitted/accepted by the appellant, and (ii) A sum equal to twenty five per cent of the remaining amount of Tax in dispute, in addition to the amount paid under Section 107(6) of CGST Act, 2017, arising from the said order, in relation to which the appeal has been filed.
(ii)	The Central Goods & Service Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019 has provided that the appeal to tribunal can be made within three months from the date of communication of Order or date on which the President or the State President, as the case may be, of the Appellate Tribunal enters office, whichever is later.
(C)	उच्च अपीलीय प्राधिकारी को अपील दाखिल करने से संबंधित व्यापक, विस्तृत और नवीनतम प्रावधानों के लिए, अपीलार्थी विभागीय वेबसाइट www.cbic.gov.in को देख सकते हैं। For elaborate, detailed and latest provisions relating to filing of appeal to the appellate authority, the appellant may refer to the website www.cbic.gov.in .



ORDER IN APPEAL

M/s.Canara Steel, 29, Tulsi Bunglows, Vastral, Ahmedabad 382 418 (hereinafter referred to as 'the appellant') has filed the present appeal online on dated 22-2-2021 (physical copy submitted on 9-7-2021) against Order No.ZV2412200296880 dated 29-12-2020 (hereinafter referred to as 'the impugned order) passed by the Assistant Commissioner, CGST, Division I (Rakhial), Ahmedabad (hereinafter referred to as 'the adjudicating authority).

2. Briefly stated the fact of the case is that the appellant has filed refund application for refund of Rs.14,50,000/- on account of supplies made to SEZ Unit/SEZ developer without payment of tax. The appellant was issued show cause notice No.ZR2412200105679 dated 9-12-2020 proposing rejection of claim on the ground that i) Zero rated turnover can't be quantified under Notification No.16/2020; ii) Clarify ITC mismatch in GSTR3B and RFD 01; iii) HSN in invoices are different from goods details in registration; and iv) clarify Notification NO.49/19-CT dated 9-10-2019 and 75/19-CT dated 26-12-2019 complied or not. The adjudicating authority vide impugned order held that refund of Rs.14,50,000/- is inadmissible on the ground that compliance to the SCN is not objection specific as raised in the SCN. Hence the claim is liable to be rejected on the grounds mentioned in the SCN and for non compliance. Accordingly refund is rejected under Section 54 of CGST Act, 2017.

3. Being aggrieved the appellant filed the present appeal on the ground that they had applied for refund for SEZ supply without payment of tax and apply for refund of unutilized ITC as per CGST Rule and submit all details as Government Notification but Department officer rejected their refund application but they are eligible for refund as per Section 54 (3) of CGST Act, 2017.

4. Personal hearing was held on dated 14-3-2022. Shri Jigneshkumar B Panar, authorized representative appeared on behalf of the appellant on virtual mode. He stated that he has nothing more to add to their written submission till date.

5. I have carefully gone through the facts of the case, grounds of appeal, submissions made by the appellant and documents available on record. In this case show cause notice was issued proposing rejection of claim on multiple grounds for which the appellant has also filed reply. However, the adjudicating authority found that reply is not specific to the charges raised in the show cause notice and accordingly rejected the claim. I have verified reply given to show cause notice in Form GST RFD 09 on dated 24-12-2020 and find that the appellant has filed reply as under :

We submit refund application as per Government Notification and some HSN not add on migration time so we addition via application and zero rated supply made to SEZ unit and invoice copy upload on application time.

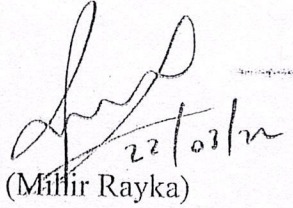
6. It is seen that above reply filed by the appellant to show cause notice is very vague, unclear and not specific to each of charges made in the show cause notice. In the grounds of



appeal also the appellant has not made submission countering the charges made in the show cause notice and only reiterated the reply given to show cause notice. Under the circumstances since the appellant has not filed any specific reply to the ground mentioned the show cause notice I do not find any infirmity in the Order passed by the adjudicating authority rejecting refund claim due to non submission of specific reply to show cause notice. Accordingly I upheld the impugned order and reject the appeal filed by the appellant.

अपील कर्था द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

7. The appeal filed by the appellant stands disposed of in above terms.

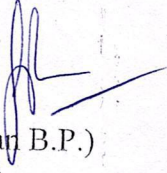

22/03/21

(Mihir Rayka)

Additional Commissioner (Appeals)

Date :

Attested



(Sankara Ramani B.P.)
Superintendent
Central Tax (Appeals),
Ahmedabad



By RPAD

To,

M/s.Canara Steel,
29, Tulsi Bunglows,
Vastral, Ahmedabad 382 418

Copy to :

- 1) The Principal Chief Commissioner, Central tax, Ahmedabad Zone
- 2) The Commissioner, CGST & Central Excise (Appeals), Ahmedabad
- 3) The Commissioner, CGST, Ahmedabad South
- 4) The Assistant Commissioner, CGST, Division I, Ahmedabad South
- 5) The Additional Commissioner, Central Tax (Systems), Ahmedabad South
- ✓ 6) Guard File
- 7) PA file

