



आयुक्त (अपील) का कार्यालय,  
Office of the Commissioner (Appeal),

केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद  
Central GST, Appeal Commissionerate, Ahmedabad  
जीएसटी भवन, राजस्व मार्ग, अम्बावाडी अहमदाबाद ३८००१५.

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015

07926305065-

टेलीफैक्स 07926305136



**DIN-20211064SW00008183E3**

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/716/2020; 717/2020; 718/2020; 715/2020; 1036/2021; 29/2021; 1259/2021; 1257/2021; 1980/2021 and 2077/2021 / **AM52 704452**

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-JC-59/2021-22**  
दिनांक Date : **29-10-2021** जारी करने की तारीख Date of Issue : **29-10-2021**

श्री मिहिर रायका संयुक्त आयुक्त (अपील) द्वारा पारित

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

ग Arising out of Order-in-Original No. **ZQ2408200343608 DT.25-8-2020, ZQ2411200326901 DT.17-12-2020, ZQ2411200326867 DT.17-12-2020, ZY2408200343442 DT.25-8-2020, ZR2406210239118 DT.21-6-2021, ZV2403210135459 DT.9-3-2021, ZQ2406210381752 DT.30-6-2021, ZV2407210025153 DT.2-7-2021, ZU2407210139097 DT. 12-7-2021 and ZX2407210139220 DT.12-7-2020** issued by The Deputy/Assistant Commissioner, CGST, Division IV (Narol), Ahmedabad South

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent  
**M/s.Venus Denim, 181/1, Shahwadi Gam, Narol. Ahmedabad-382 405**

(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) <b>Full amount of Tax, Interest, Fine, Fee and Penalty</b> arising from the impugned order, as is admitted/accepted by the appellant, and (ii) A sum equal to <b>twenty five per cent</b> 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 <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> 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 <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> .

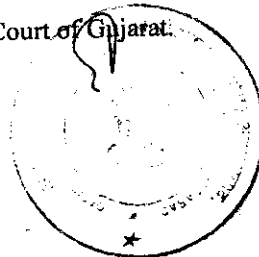
**ORDER IN APPEAL**

M/s.Venus Denim, 181/1, Shahwadi Gam, Narol. Ahmedabad-382 405 (hereinafter referred to as the appellant) has filed the following appeals against Orders (hereinafter referred to as 'the impugned orders') passed by the Deputy/Assistant Commissioner, CGST, Division IV (Narol), Ahmedabad (hereinafter referred to as 'the adjudicating authority') rejecting refund claim filed by the appellant for refund of ITC accumulated on input services under inverted tax structure.

Sr No.	Appeal File No.	Date of filing of appeal	Impugned Order Number and date	Amount of refund Rejected
1	GAPPL/ADC/GSTP/715/2020	17-12-2020	ZQ2408200343608 DT.25-8-2020	1248637/-
2	GAPPL/ADC/GSTP/716/2020	17-12-2020	ZQ2411200326901 DT.17-12-2020	581217/-
3	GAPPL/ADC/GSTP/717/2020	17-12-2020	ZQ2411200326867 DT.17-12-2020	295075/-
4	GAPPL/ADC/GSTP/718/2020	17-12-2020	ZY2408200343442 DT.25-8-2020	626631/-
5	GAPPL/ADC/GSTP/29/2021	28-6-2021	ZR2406210239118 DT.21-6-2021	2228935/-
6	GAPPL/ADC/GSTP/1036/2021	21-6-2021	ZV2403210135459 DT.9-3-2021	1067722/-
7	GAPPL/ADC/GSTP/1257/2021	8-7-2021	ZQ2406210381752 DT.30-6-2021	2169912/-
8	GAPPL/ADC/GSTP/1259/2021	8-7-2021	ZV2407210025153 DT.2-7-2021	1565407/-
9	GAPPL/ADC/GSTP/1980/2021	13-8-2021	ZU2407210139097 DT. 12-7-2021	288370/-
10	GAPPL/ADC/GSTP/2077/2021	13-8-2021	ZX2407210139220 DT.12-7-2020	316216/-

2. Briefly stated the facts of the case is that the appellant is registered under GSTN 24AAMFV4350N1ZP. The appellant has filed refund applications for refund of Input Tax Credit accumulated due to inverted tax structure in terms of Section 54 of CGST Act, 2017. The adjudicating authority vide impugned orders mentioned in Table above has rejected part of claim amount which pertains to ITC involved on input services. Being aggrieved the appellant filed the present appeals relying on Order dated 24-7-2020 passed by Hon'ble High Court of Gujarat's decision in the case of M/s.VKC Footsteps India P.ltd Vs UOI and 2 others to set aside the impugned orders and to allow entire refund claim amount.

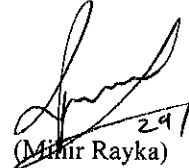
3. I find that the said decision of Hon'ble High Court of Gujarat was challenged by the Department before the Hon'ble Supreme Court of India in Civil Appeal No.4810 of 2021. Hon'ble Supreme Court vide common Order dated 13-9-2021 has allowed the appeal filed by the Department and set aside the judgement passed by the Hon'ble High Court of Gujarat.



4. The appellant vide their letter dated NIL (received on 21-10-2021) has intimated that based on the judgement of Hon'ble Supreme Court in the case of UOI Vs M/s.VKC Footsteps India P. Ltd., wherein the case was settled against the assessee they wish to withdraw the above mentioned appeals. Since, the appellant has withdrawn the appeals, I dismiss the appeals as withdrawn by the appellant.

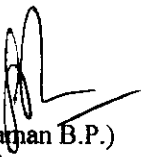
अपील कर्था द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

6. The appeals filed by the appellant stands disposed of in above terms.

  
(Mihir Rayka)  
Joint Commissioner (Appeals)

Date :

Attested

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

By RPAD  
To,  
M/s.Venus Denim,  
181/1, Shahwadi Gam,  
Narol. Ahmedabad-382 405

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 IV (Narol), Ahmedabad South
- 5) The Additional Commissioner, Central Tax (Systems), Ahmedabad South
- 6) Guard File
- 7) PA file