



सत्यमेव जयते

आयुक्त (अपील) का कार्यालय,
Office of the Commissioner (Appeal),
केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद

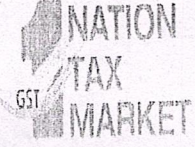
Central GST, Appeal Commissionerate, Ahmedabad

जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015

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(DIN:- 20210664SW0000818502)

क फाइल संख्या : File No : GAPPL/ADC/GSTP/586/2020 / 1641. 701624

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-001-APP-ADC-07/21-22
दिनांक Date : 09-06-2021 जारी करने की तारीख Date of Issue : 16-06-2021

श्री मोहित अग्रवाल, अपर आयुक्त (अपील) द्वारा पारित
Passed by Shri. Mohit Agrawal, Additioanl Commissioner (Appeals)

ग Arising out of Order-in-Original No ZR2408200208020 दिनांक: 14.08.2020 issued by Assistant
Commissioner, Central GST, Division-VIII, Ahmedabad-South

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
M/s . Zuru Tech India Private Limited, 407, 4th Floor, Mauryansh Elanza, Near Parekhs
Hospital, Shyamal Cross Road, Satellite, Ahmedabad-380015

(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) <u>Full amount of Tax, Interest, Fine, Fee and Penalty</u> arising from the impugned order, as is admitted/accepted by the appellant, and (ii) A sum equal to <u>twenty five per cent</u> 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. Zuru Tech India Pvt. Ltd., 407, 4th Floor, Mauryansh Elanza, Near Parekhs Hospital, Shyamal Cross Road, Satellite, Ahmedabad-380015, Gujarat, (*hereinafter referred as 'appellant'*) has filed the present appeal against the Order No.ZR2408200208020 dated 14.08.2020 for Refund Sanction/Rejection under RFD-06 (*hereinafter referred as 'impugned order'*) passed by the Assistant Commissioner of CGST & Central Excise, Division-VIII, Ahmedabad South Comm'rate (*hereinafter referred as 'adjudicating authority'*).

2(i). The facts of the cases, in brief, are that the appellant is holding GST Registration No.24AABCZ0695A1ZL. They filed a Refund claim amounting Rs.92,641/-, for the refund of input tax credit on export of goods & services without payment of tax for the period April-2018 to June-2018 under RFD-01 vide ARN No.AA240420002911Z dated 10.04.2020 in view of Section 54(3) of CGST Act, 2017 read with Rule 89(4) of CGST Rules, 2017 and Circular No.17/17/2017-GST dated 15.12.2017. On being found that supporting documents are not attached and out of 3 export invoices shown in the annexure of statement-3, only 1 invoice details are entered, a Deficiency Memo vide Reference No.ZV2404200230593 dated 12.04.2020 was issued by the adjudicating authority under RFD-03 for rectification and filing fresh refund application. Accordingly, fresh RFD-01 was filed by the appellant vide ARN No. AA240620074251P dated 29.06.2020.

2(ii). On being found that as per Annexure-B, zero rated supply in May-2018 is Rs.18,59,578/- & adjusted turnover is Rs.53,20,516/- and as per GSTR-2A, ITC for the month of May-2018 is Rs.38,349/-, it appeared to the adjudicating authority that refund can be sanctioned Rs.13,403/- only. Therefore, a Show Cause Notice (*hereinafter referred as 'SCN'*) No. ZW2407200257841 dated 18.07.2020, under RFD-08, was issued to the appellant proposing rejection of refund amounting Rs.79,238/- and for filing of reply to the said SCN. An opportunity of personal hearing was also granted to the appellant on 22.07.2020. The appellant filed their reply to the SCN under RFD-09. The adjudicating authority, vide the impugned order, sanctioned the refund of Rs.13,403/- and rejected the refund of Rs.79,238/- for the reason shown under RFD-08 as "*as per Annexure-B, zero rated supply in May-2018 is Rs.18,59,578/- & adjusted turnover is Rs.53,20,516/- and as per GSTR-2A, ITC for the month of May-2018 is Rs.38,349/-, thus maximum refund can be claimed as Rs.13,403/-*".

2(iii). The appellant preferred an appeal against the said impugned order under which they submitted that

- (a) *they missed out reporting of zero rated supply of service in GST return for April-2018;*



- (b) they wrongly selected export category as "with payment of tax" instead of "without payment of tax in GST return for June-2018;
- (c) that the adjudicating authority has ignored the declaration submitted by them in its reply against SCN that disclosure of such zero-rated supply of service in made in GSTR-9 (Annual Return) for the period April-2018 to March-2019;
- (d) that mistakes were clerical in nature and was corrected in April-2020 GST return.

3. Personal hearing in the case was held on 31.03.2021 in virtual mode. Shri Sandip Gupta, Chartered Accountant, attended the hearing for the appellant. He reiterated the submissions made in appeal memorandum and requested to consider their appeal.

4. I have carefully gone through the facts of the case available on records, submissions made by the appellant in the Appeal Memorandum as well as at the time of personal hearing. The issue involved in the matter is rejection of refund of the tax pertaining to zero-rated supply, where the zero-rated supply was not reflecting in their Returns.

5. I find that the refund was rejected due to non-submission of relevant documents and the documents which were submitted, were not reflecting the figures claimed by the appellant. Therefore the adjudicating had rightly rejected the refund claim of the appellant. They even failed to submit the documents before me also, to substantiate their contentions. I am therefore not inclined to interfere with the impugned order passed in this respect. Thus, I reject the appeal filed by the appellant.

6. The appeal filed by the appellant is disposed of accordingly.

Mohit Agrawal
9/6/21

(Mohit Agrawal)
Additional Commissioner (Appeals)

Date : .06.2021.

Attested

Jitendra Dave
16/06/21

(Jitendra Dave)
Superintendent (Appeal)
CGST, Ahmedabad.



BY R.P.A.D. / SPEED POST TO :

M/s. Zuru Tech India Pvt. Ltd.,
407, 4th Floor, Mauryansh Elanza,
Near Parekhs Hospital, Shyamal Cross Road,
Satellite, Ahmedabad-380015.

Copy to :-

1. The Principal Chief Commissioner, CGST & Central Excise, Ahmedabad Zone.
2. The Principal Commissioner/Commissioner, CGST & Central Excise, Ahmedabad South Comm'rate.
3. The Addl./Jt. Commissioner, (Systems), CGST & Cen. Excise, Ahmedabad South Comm'rate.
4. The Dy./Asstt. Commissioner, CGST & Cen. Excise, Divn-VIII, Ahmedabad South Comm'rate.
5. Guard File.
6. P.A. File.