



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, अम्बावाडी अहमदाबाद ३८००१५.

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015

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टेलीफैक्स 07926305136



DIN-20211264SW000000CDA0

रजिस्टर्ड डाक ए.डी. द्वारा

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फाइल संख्या : File No : GAPPL/ADC/GSTP/499/2021-APPEAL

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अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-JC-77/2021-22**

दिनांक Date : **02-12-2021** जारी करने की तारीख Date of Issue : **02-12-2021**

श्री मिहिर रायका संयुक्त आयुक्त (अपील) द्वारा पारित

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

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Arising out of Order-in-Original No **ZZ2412200297768** DT. **29.12.2021**

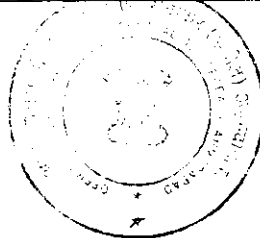
issued by Assistant Commissioner, CGST, Division I-Rakhial, Ahmedabad South

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अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

M/s. Snatch Exports, 75, New Cloth Market, Outside Raipur Gate, Ahmedabad 380002

(A)	<p>इस आदेश(अपील) से व्यथित कोई व्यक्ति निम्नलिखित तरीके में उपयुक्त प्राधिकारी / प्राधिकरण के समक्ष अपील दायर कर सकता है।</p> <p>Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way.</p>
(i)	<p>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.</p>
(ii)	<p>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.</p>
(iii)	<p>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.</p>
(B)	<p>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.</p>
(i)	<p>Appeal to be filed before Appellate Tribunal under Section 112(8) of the CGST Act, 2017 after paying -</p> <p>(i) Full amount of Tax, Interest, Fine, Fee and Penalty arising from the impugned order, as is admitted/accepted by the appellant, and</p> <p>(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.</p>
(ii)	<p>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.</p>
(C)	<p>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।</p> <p>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.</p>



ORDER IN APPEAL


M/s.Snatch Exports, 75, New Cloth Market, Outside Raipur Gate, Ahmedabad 380 002 (hereinafter referred to as 'the appellant') has filed the present appeal on dated 1-9-2021 against Order No.ZZ2412200297768 dated 29-12-2021 (hereinafter referred to as 'the impugned order') passed by the Assistant Commissioner, CGST, Division I (Rakhial), Ahmedabad South.

2. Briefly stated the facts of the case is that the appellant has filed refund claim for Rs.7,80,000/- for refund of ITC on export of goods without payment of tax. The claim was rejected by the adjudicating authority vide impugned order on the ground that *The claimant didn't comply the objection raised in the SCN regarding Notification No.16/2020-CT dated 23-3-2020. Neither they appeared for PH. Accordingly refund is rejected under Section 54 of CGST Act, 2017.* Being aggrieved appellant filed the present appeal on the ground that all sales made by them during the relevant period is exclusively export sales and the appellant has not made any domestic sales and according to definition given under Notification No.16/2020-Ct dated 23-3-2020 zero rated turnover itself quantified.

3. During appeal proceeding, the appellant vide letter dated 1-9-2021 informed that they wish to withdraw the said appeal and requested to consider their request. In view of above since the appellant has voluntarily and unconditionally withdrawn the appeal, I dismiss the appeal as withdrawn.

4. अपीलकर्ता द्वारा दर्ज की गई अपील को कानिपटारा उपरोक्त तरीके से किया जाता है।


The appeals filed by the appellant stand disposed off in above terms.

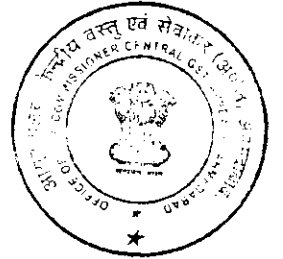

(Mihir Rayka)

Joint Commissioner (Appeals)

Date :

Attested


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



To,

M/s.Snatch Exports,
75, New Cloth Market,
Outside Raipur Gate, Ahmedabad 380 002
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 Rakhial, Ahmedabad South.
- 5) The Additional Commissioner, Central Tax (Systems), Ahmedabad South
- 6) Guard File
- 7) PA file

