



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- टेलीफैक्स 07926305136



DIN-20211264\$W000000CB3A
 रजिस्टर्ड डाक एं.डी. द्वारा

5520 T05525

क फाइल संख्या : File No : GAPPL/ADC/GSTP/167/2021, 168/2021 & 169/2020 -APPEAL

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-JC-96/2021-22**
 दिनांक Date : **28-12-2021** जारी करने की तारीख Date of Issue : **28-12-2021**

श्री मिहिर रायका संयुक्त आयुक्त (अपील) द्वारा पारित
 Passed by Shri. Mihir Rayka, Joint.Commissioner (Appeals)

ग Arising out of Order-in-Original No **ZU2408200129286 DT. 10.08.2020,**
ZQ2408200129231 DT. 10.08.2020 & ZP2408200129486 DT. 10.08.2020 issued by
 Deputy Commissioner, CGST, Division VI (Vastrapur), Ahmedabad South

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
M/s. Syndicate Bank(Now merged with Canara Bank) Neptune Towers,
Ashram Road, Opp. Nehru Bridge, Ahmedabad, Gujarat-380009

(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 दायर 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 .

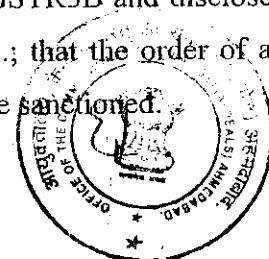
ORDER IN APPEAL

Syndicate Bank (Now merged with Canara Bank) Neptune Towers, Ashram Road, Opp. Nehru Bridge, Ahmedabad, Gujarat, 380009 (hereinafter referred to as 'the appellant') has filed following appeals on dated 27-1-2021 against Orders (hereinafter referred to as 'the impugned order') passed by the Deputy Commissioner, Division VI, Vastrapur, Ahmedabad South (hereinafter referred to as the 'adjudicating authority').

Sr No.	Appeal File Number	Impugned order Number and date	Amount refund rejected
1	GAPPL/ADC/GSTP/167/2021	ZU2408200129286/10-8-2020	51332/-
2	GAPPL/ADC/SGTP/169/2021	ZQ2408200129231/10-8-2020	10682/-
3	GAPPL/ADC/GSTP/168/2021	ZP2408200129486/10-8-2020	18948/-

2. Briefly stated the fact of the case is that the appellant registered under GSTIN 24AACCS4699E1Z7 has filed refund claims for refund of IGST paid in excess during the FY 2017-2018. The appellant was issued Show Cause Notice proposing rejection of refund on the ground that there is no such provision in the CGST Act, 2017 for refund on account of GSTR3B liability is more than GSTR1 in the table 9 of GSTR 9. The adjudicating authority vide impugned orders rejected the claims on the ground mentioned in the show cause notice and also on the ground that the appellant has not able to establish that in which month they have paid excess amount.

3. Being aggrieved the appellant filed the present appeals on the ground that the Order passed by the adjudicating authority is bad in law ; the adjudicating authority erred in rejecting the refund claims ; that the adjudicating authority failed to appreciate the fact that during the FY 2017-2018 GSTR3B was filed first and thereafter GSTR1 was filed and this refund claim has arisen due to GST excess discharged by the Bank in GSTR3B of March 2018 ; that the reporting in GSTR1 and GSTR3B have been consolidated by the Bank in GSTR9 in FY 2017-2018 and this GST9 has been reconciled by GST auditor with books of Bank in his GSTR9C 2017-2018. Same GST auditor has verified and confirmed the excess IGST of Rs.96,899/- discharged by the Bank in Annexure 2 CA Certificate u/r CGST Rule 89 (2) (m) ; that in terms of Section 54 (8) (C) and 54 (8) (e) of CGST Act, 2017 the Bank is entitled to this refund claim of excess IGST of Rs.96899/- discharged by the Bank for the month of March 2018 ; that in accordance with Circular No.26/26/2017-GST dated 29-12-2017 of GST Policy Wing, and also Press Note dated 6-7-2019 the Bank has carried over the excess/short to subsequent month during 2017-2018 and at the end of FY 2017-2018 Bank has crystallized the excess/shortfall as at March 2018 and filed the refund claim for the amount excess discharged of Rs.96 899/- as at March 2018 ; that the excess discharge of Rs.96899/- by the Bank has been verified by the GST auditor in GSTR9C and also provided Certificate under Section 89 (2) (m) of CGST Rules ; that this refund has mainly arisen due to amendment of outward supplies of FY 2017-2018 in FY 2018-2019 and limitation period is not applicable for refunds due to such amendments made under Section 77 of CGST Act, 2017 ; that they may be allowed to rectify the GSTR3B and disclose the excess payment, so that the same can be adjusted in the subsequent months.; that the order of adjudicating authority may be set aside and the refund claim of refund claim may be sanctioned.



4. Personal hearing was held on dated 9-12-2021. Shri Dheeraj Kumar, Senior Manager ET & T, Financial Management Wing, Canara Bank Bangalore) appeared on behalf of the appellant on virtual mode. He stated that they have nothing more to add to their written submission till dated.

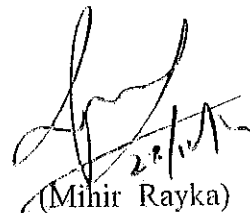
5. The appellant vide their letter dated 23-12-2021 informed that they voluntarily and unconditionally withdraw the above appeals and requested to treat their appeals as withdrawn.

6. I have carefully gone through the facts of the case, grounds of appeal, impugned order and documents made available in appeal. At the outset, I find that the present appeal was filed beyond the time limit prescribed under Section 107 of the Act. However as per Hon'ble Supreme Court's judgment dated 23-3-2020 passed in suo motto cognizance of the situation arising due to Covid 19 pandemic, I find the present appeal is not hit by time limitation factor prescribed under Section 107 of CGST Act, 2017.

7. Regarding my findings on merit of the case, since during appeal proceedings the appellant voluntarily and unconditionally withdrawn their appeals, I do not record any further discussion on the merits of the case and dismiss the appeals as withdrawn by the appellant.


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

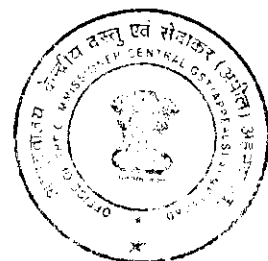
8. The appeals filed by the appellant stands disposed of in above terms.


(Mihir Rayka)

Joint Commissioner (Appeals)

Date :
Attested:


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



To,
Syndicate Bank (Now merged with Canara Bank),
Neptune Towers, Ashram Road,
Opp. Nehru Bridge, Ahmedabad, 380009

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