



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-20220564SW0000111AC1

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/1074 & 1076/2021 -APPEAL / 1123 7 0 1128

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-22/2022-23**
दिनांक Date : **19-05-2022** जारी करने की तारीख Date of Issue : **19-05-2022**

श्री मिहिर रायका_अपर आयुक्त (अपील) द्वारा पारित

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

ग Arising out of Order-in-Original No. **ZX2402210088958 DT. 08.02.2021 & ZS2402210088981 DT. 08.02.2021** issued by Deputy Commissioner, CGST, Division V (Odhav), Ahmedabad South

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
**M/s. Albie Fragrance Pvt. Ltd. Shed No. 44, Barcelona,
SP Ring Road, Odhav, Ahmedabad 382415**

(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.Albie Fragrance Pvt.Ltd. Shed No.44, Barcelona, SP Ring Road, Odhav, Ahmedabad 382 415 (hereinafter referred to as the appellant) has filed the present appeal on dated 18-6-2021 against Order No.ZX2402210088958 dated 8-2-2021 and Order No.ZS2402210088981 dated 8-2-2021 (hereinafter referred to as 'the impugned orders) passed by the Deputy Commissioner, CGST Division V (Odhav), Ahmedabad South (hereinafter referred to as the adjudicating authority).

2. Briefly stated the fact of the case is that the appellant registered under GSTIN 24AAOCA5120G1ZZ has filed refund claim for refund of ITC accumulated due to inverted tax structure for the period April 2019 to June 2019 and July 2019 to March 2020 for Rs.2,16,294/- and Rs.1,23,642/- respectively. In respect of claim made for Rs.2,16,294/- for the period April 2019 to June 2019, the appellant was issued show cause notice No.ZP2401210187946 dated 21-1-2021 proposing rejection of the claim on the ground that values in GSTR3B and GSTR1 does not match with the values in RFD 01. In respect of claim made for Rs.1,23,642/- for the period July 2019 to March 2020, the appellant was issued show cause notice No.ZY2401210187980 dated 21-1-2021 proposing rejection of the claim on the ground that the ITC availed in RFD 01 is in excess of ITC available in GSTR2A and values in GSTR3B and GSTR1 do not match with value in RFD 01. In both the claims, the adjudicating authority vide impugned orders held that refund is inadmissible to the appellant on the ground that the taxpayer claims to have attached the calculation sheet along with other documents however no calculation sheet or any other document have been attached.

3. Being aggrieved the appellant filed the present appeal on the following grounds :

They are engaged in the business of manufacturing of agarbatti which is chargeable @ 5% and raw material for manufacturing the same is charged at 18%. They had uploaded all the required documents while filing application of GST return. The action of the officer is totally bad in law because when the appellant has fulfil all the responsibility which are imposed by law the appellant believes that order passed by the proper officer for rejecting refund application is not a speaking order and rejection reasons are not clearly mentioned in the Order.

4. During appeal proceedings Shri Viral Sanghvi, authorized person of the appellant via email dated 19-5-2022 send two letters dated 17-5-2022 of the appellant wherein they intimated that they desire to withdraw the appeal filed for the aforesaid period in respect of refund and hence requested to allow withdrawal of the appeals.

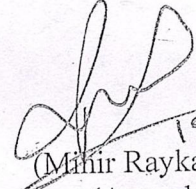
5. I have carefully gone through the facts of the case, grounds of appeal, submission made by the appellant and documents available on record. I find that in these appeals the refund claim was rejected due to non-submission of calculation sheet and documents by the appellant. I find that the



appellant has filed reply to show cause notice in GST RFD 09 Ref No.ZP2401210187946 dated 5-2-2021 and No.ZY2401210187980 dated 5-2-2021 wherein they stated that they had attached their calculation on difference. However, the supporting documents portion in RFD 09 show that no supporting documents found. Therefore, I find that findings of the adjudicating authority that no calculation sheet or any other documents have been attached is factually correct. However, during appeal as the appellant has voluntarily and unconditionally withdrawn the appeals and therefore I dismiss the appeals as withdrawn by the appellant.

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

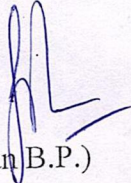
6. The appeals filed by the appellant stands disposed of in above terms.


(Mihir Rayka)

Additional Commissioner (Appeals)

Date :

Attested


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



By RPAD

To,

M/s.Albie Fragrance Pvt.Ltd.
Shed No.44, Barcelona, SP Ring Road,
Odhav, Ahmedabad 382 415

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 Deputy Commissioner, CGST, Division V (Odhav) Ahmedabad South
- 5) The Additional Commissioner, Central Tax (Systems), Ahmedabad South
- 6) Guard File
- 7) PA file



