



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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टैलेफैक्स 07926305136



DIN- 20220864SW000000D19C

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/66/2022 -APPEAL / 3144 - 48  
ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-88/2022-23**  
दिनांक Date : **24-08-2022** जारी करने की तारीख Date of Issue : **24-08-2022**

श्री मिहिर रायका\_अपर आयुक्त (अपील) द्वारा पारित

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

ग Arising out of Order-in-Original No. **ZV2408210344521** DT. **26.08.2021** issued by Deputy Commissioner, Division IV, Narol, Ahmedabad South

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

**Shri Prakashchandra jayantilal Vaghela of M/s. Akshar Chemicals, Ground Floor, Shed No. 4, Shree Ram Estate, Shrinath Estate Part-3, Nr. Kadmawala process, B/H Cargo, Narol- Vatva Road, Ahmedabad, Gujarat, 382405**

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|-------|---|
| (A)   | इस आदेश(अपील) से व्यथित कोई व्यक्ति निम्नलिखित तरीके में उपयुक्त प्राधिकारी / प्राधिकरण के समक्ष अपील दायर कर सकता है।<br>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 -<br>(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<br>(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।<br>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> .   |



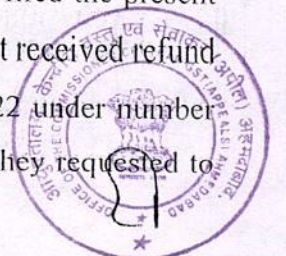
## ORDER IN APPEAL

Shri Prakashchandra Jayantilal Vaghela of M/s.Akshar Chemicals, Ground Floor, Shed NO.4, Shree Ram Estate, Near Kadmawala Process, Narol Vatva Road, Ahmedabad 382 405 (hereinafter referred to as the appellant) has filed the present appeal manually on dated 28-10-2021 against Deficiency Memo No.ZV2408210344521 dated 26-8-2021 (hereinafter referred to as the impugned order) passed by the Deputy Commissioner, Division IV, Narol, Ahmedabad South (hereinafter referred to as the adjudicating authority).

2. Briefly stated the fact of the case is that the appellant registered under GSTIN 24ADJPV2133K1ZE has filed refund claim for refund of Rs.71153/- on account of ITC accumulated due to inverted tax structure for the month of April 2019. The appellant was issued deficiency memo reference No.ZN2401210100957 dated 12-1-2021 pointing out deficiency of non uploading statement with the claim. The appellant rectified the deficiency and filed fresh refund claim on dated 30-1-2021. The appellant was issued another deficiency memo reference NO.ZQ2402210053769 dated 4-2-2021 pointing out deficiency that supporting documents not attached ie Annexure B as per Circular NO.135/05/2020-GST dated 31-3-2020. The appellant rectified the deficiency and filed fresh refund claim on dated 6-2-2021. The appellant was issued another deficiency memo reference No.ZW2402210207025 dated 24-2-2021 pointing out deficiency that statement uploaded is not as per claim. The appellant rectified deficiency and filed fresh claim on dated 9-3-2021. The appellant was issued another deficiency memo reference No.ZQ2403210340371 dated 24-3-2021 pointing out deficiency that value in RFD 01 is not visible. The appellant rectified the deficiency and filed fresh refund claim on dated 24-8-2021. The appellant was issued another deficiency memo reference No.ZV2408210344521 dated 26-8-2021 pointing out the deficiency that claim is time barred. The appellant filed the present appeal against the deficiency memo dated 26-8-2021 on the ground that due to corona pandemic the appellant was not able to reply to deficiency memo dated ZQ2403210340371 dated 24-3-2021 and due to technical failure on the part of GSTN value in RFD 01 filed under ARN NO.AA240321030652V dated 9-3-2021 filed against deficiency memo No.ZQ2403210340371 dated 24-3-2021 is not visible. They further deny to have contravened any Rule/provision of CGST Act or CGST Rules, 2017.

3. Personal hearing was held on dated 12-7-2022 for both the appeals. Shri Jigar Jagdishbhai Shah, authorized representative appeared on behalf of the appellant on virtual mode. He stated that he has nothing more to add to their written submission till date.

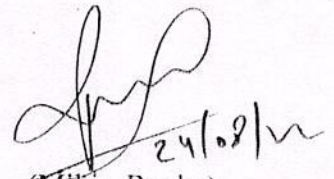
4. The appellant vide letter dated 3-8-2022 further informed that they had filed the present appeal manually on the basis of deficiency memo dated 26-8-2021 as they had not received refund rejection order ; that they had received refund rejection order on dated 8-6-2022 under number ZU2406220138920 and intend to file appeal against the said order. Therefore, they requested to withdraw this appeal.



5. I have carefully gone through the facts of the case, grounds of appeal, documents available on record. In this case the appellant has filed refund claim for refund of ITC accumulated due to inverted tax structure for the month of April 2019 against which the appellant was issued five deficiency memos and in the fifth deficiency memo the claim was held as time barred as the fresh claim after rectifying deficiency in fourth deficiency memo was filed on dated 24-8-2021. The present appeal was filed against the fifth deficiency memo dated 26-8-2021. During appeal proceedings the appellant vide letter dated 3-8-2022 informed that the present appeal was filed against deficiency memo dated 26-8-2021 as they had not received any refund rejection order and that they had now received refund rejection order against the same and intend to file appeal against said rejection order. Therefore, the appellant requested to withdraw this appeal. Accordingly, I dismiss the present appeal as withdrawn by the appellant.

अपील कर्थाद्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है |

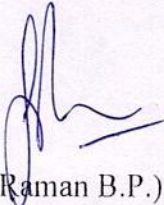
6.. The appeal filed by the appellant stands disposed of in above terms.

  
(Milhir Rayka)

Additional Commissioner (Appeals)

Date :

Attested



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

To,

Shri Prakashchandra Jayantilal Vaghela  
of M/s.Akshar Chemicals, Ground Floor,  
Shed NO.4, Shree Ram Estate,  
Near Kadmawala Process,  
Narol Vatva Road, 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 Deputy Commissioner, CGST, Division IV (Narol) Ahmedabad South
- 5) The Additional Commissioner, Central Tax (Systems), Ahmedabad South
- 6) Guard File
- ✓ 7) PA file

