



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- टेलिफैक्स 07926305136



स्पीड पोस्ट

- क फाइल संख्या : File No : V2(84)73&74/Ahd-South/2019-20/1405(7014055
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-105 & 106-2019-20
दिनांक Date : 27-02-2020 जारी करने की तारीख Date of Issue 28/02/2020
आयुक्त (अपील) द्वारा पारित
Passed by Shri Akhilesh Kumar, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. MP/02/AC/Div-IV/19-20 दिनांक: 31.05.2019 , MP/03/AC/Div-IV/19-20 दिनांक: 11.06.2019 , issued by Assistant Commissioner, Div-IV, Central Tax, Ahmedabad-South
- ध अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
Leistung Engineering pvt.ltd
Ahmedabad



ORDER-IN-APPEAL

M/s Leistung Engineering Pvt Ltd., 3/103, NIDC, Near Bhammariya Kuva, Lambha, Ahmedabad (Gujarat) [hereinafter referred to as "the appellant"] has filed two appeals against the Orders-in-Original passed by the Assistant Commissioner of CGST. Division-IV, Ahmedabad South. The details of the said appeals are as under.

Appeal No	Orders-in-Original No.& Date	Amount involved-Rs.	Issue involved
73/Ahd-South/19-20	MP/02/AC/Div-IV/19-20 dated 31.05.2019	39,20,826/- CEX.Duty 3,92,083/- Penalty	Wrong availment of Concessional rate of Central Excise Duty under Notification No. 6/2006-CE dated 01.10.2006 as amended by Notification No.12/2012-CE dated 17.03.2012.
74/Ahd-South/19-20	MP/03/AC/Div-IV/19-20 dated 11.06..2019	23,01,987/- CEX.Duty 2,30,199/- Penalty	-do-

2. The appellant vide their letter dated 24.02.2020 has now informed that they have opted for "Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 [for short-SVLDRS] for the issue under appeal and the designated committee has accepted their application under SVLDRS and issued discharge certificate to them in terms of provisions of Section 127 of the Finance Act, 2019. Accordingly, they have requested to close/disposal of their appeal as withdrawn.

3. I find that as per provisions of Section 127 (6) of the Finance Act, 2019, in respect of a declaration filed under SVLDRS which is accepted by the designated committee and issued discharge certificate, the appeal before appellate authorities challenging the issue/tax dues for which settlement is sought under SVLDRS, will be deemed to have been withdrawn. The relevant provisions of Section 127 (6) of the Finance Act, 2019 is as under:

"(6) Where the declarant has filed an appeal or reference or a reply to the show cause notice against any order or notice giving rise to the tax dues, before the appellate forum, other than the Supreme Court or the High Court, then, notwithstanding anything contained in any other provisions of any law for the time being in force, such appeal or reference or reply shall be deemed to have been withdrawn. "

5. In view thereof, the appeal under consideration is to be considered as withdrawn. Accordingly, I dismiss the appeal as withdrawn.

(Signature)
(Akhilesh Kumar)
Commissioner (Appeals)
Date : .02.2020

Attested

(Signature)
(Mohan V.V)
Superintendent (Appeals)
Central GST, Ahmedabad



R.P.A.D/Speed Post

To
M/s Leistung Engineering Pvt Ltd.,
3/103, NIDC, Near Bhammariya Kuva, Lambha,
Ahmedabad (Gujarat)

Copy to:-

1. The Principal Chief Commissioner, CGST, Ahmedabad Zone
2. The Principal Commissioner, CGST, Ahmedabad South
3. The Addl./Joint Commissioner, (Systems), CGST, Ahmedabad South
4. The Dy. / Asstt. Commissioner, CGST, Divison-IV, Ahmedabad South
- ✓ 5. Guard file.
6. P.A.



