



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(ST)196/Ahd-South/2018-19 / 13816 To 13820
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-098-2019-20  
दिनांक Date : 06-02-2020 जारी करने की तारीख Date of Issue 10/02/2020
- श्री अखिलेश कुमार आयुक्त (अपील) द्वारा पारित  
Passed by Shri. Akhilesh Kumar, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. AC/17/Div-II/2018-19 दिनांक: 02.01.2019 issued by  
Assistant Commissioner, Div-II, CGST, Ahmedabad-South
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent  
**Innovative management services**  
23-A, Harigiriraj Society  
opp paras nagar ,vatva  
Ahmedabad 382243





ORDER-IN-APPEAL

This appeal has been filed by M/s Innovative Management Service, 23-A, Harigiriraj Society, Opp. Paras Nagar, Vatva, Ahmedabad (Gujarat) [hereinafter referred to as "the appellant"] against Order-in-Original No.AC/17/Div-II/2018-19 dated 02.01.2019 [hereinafter referred to as "the impugned order"] passed by the Assistant Commissioner of CGST, Division-II, Ahmedabad South [hereinafter referred to as "adjudicating authority"].

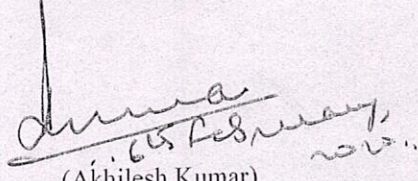
2. Briefly stated, the facts of the case are that a show cause notice dated 17.01.2017 issued to the appellant for demanding short payment of Service Tax amounting to Rs.32,42,370/- alongwith interest and imposition of penalty. The adjudicating authority has confirmed the demand with interest and penalty. Aggrieved with the impugned order, the appellant has filed the instant appeal.

3. The appellant vide their letter dated 29.01.2020 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 the appellant in terms of provisions of Section 127 of the Finance Act, 2019. Accordingly, they have requested to close/disposal of their appeal.

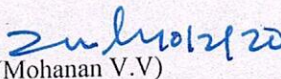
4. I find that as per provisions of Section 127 (6) of the Finance Act, 2019, in respect of a declaration filed under SVLDRS which is accepted by the designated committee and issued discharge certificate, the appeal before appellate authorities challenging the issue/tax dues for which settlement is sought 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.

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

Attested

  
(Mohanan V.V)  
Superintendent (Appeals)  
Central GST, Ahmedabad  
R.P.A.D

To  
M/s Innovative Management Service,  
23-A, Harigiriraj Society, Opp. Paras Nagar, Vatva,  
Ahmedabad



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-II, Ahmedabad South
- ✓ 5. Guard file.
6. P.A.





