



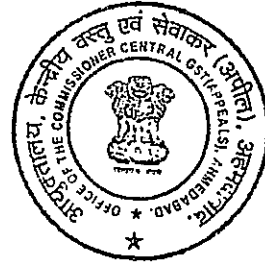
सत्यमेव जयते

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- टेलिफैक्स 07926305136



स्पीड पोस्ट

- क फाइल संख्या : File No : V2(ST)23/Ahd-South/2019-20/14470 to 14475
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-014-2020-21
दिनांक Date : 20-05-2020 जारी करने की तारीख Date of Issue 04/06/2020
आयुक्त (अपील) द्वारा पारित
Passed by Shri Akhilesh Kumar, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. STC/45/Joint Commissioner/2007 दिनांक: 10.12.2007 ,
issued by Joint Commissioner, Div-STC, Central Tax, Ahmedabad-South
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
Decision Craft Analytfc
Ahmedabad



ORDER-IN-APPEAL

This appeal arising out of Hon'ble CESTAT's Final Order No.A/12239/2018 dated 18.10.2018, against Order-in-Appeal No.166/2009/STC/LMR/Commr-A/AHD dated 26.05.2009 passed by the Commissioner (Appeals) Ahmedabad in respect of M/s Decision Craft Analytics Ltd., 6th Floor, Shapath-II, Opp.Rajput Club, S.G.Road, Ahmedabad [hereinafter referred to as "appellant"].The details of Order-in-Original, amount involved and issue involved are as under;

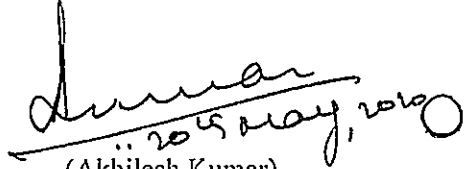
Orders-in-Original Date	No.&	Amount involved-Rs.	Issue involved
S%tc/45/Joint Commissioner/2017 dated 07.12.2017		6,03,000/- S.Tax 6,03,000/- Penalty	Short payment of Service Tax

2. The appellant have opted for "Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 [for short-SVLDRS] on 30.12.2019 for the issue under appeal and the designated committee has now accepted their application under SVLDRS and issued discharge certificate to them in terms of provisions of Section 127 of the Finance Act, 2019.


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:

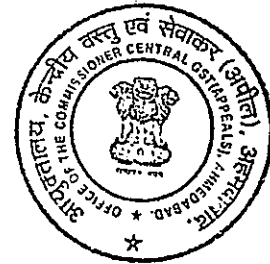
"(6) Where the declarant has filed an appeal or reference or a reply to the show cause notice against any order or notice giving rise to the tax dues, before the appellate forum, other than the Supreme Court or the High Court, then, notwithstanding anything contained in any other provisions of any law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


(Akhilesh Kumar)
Commissioner (Appeals)
Date : .05.2020

Attested


(Mohanan V.V)
Superintendent (Appeals)
Central GST, Ahmedabad



R.P.A.D/Speed Post

To
M/s Decision Craft Analytics Ltd.,
6th Floor, Shapath-II, Opp.Rajput Club,
S.G.Road, Ahmedabad

Copy to:-0

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



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