



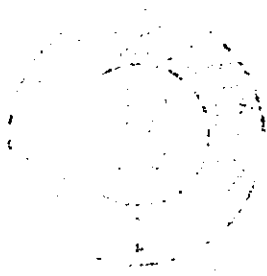
सत्यमेव जयते

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)71/Ahd-South/2019-20/14956 TO 14961
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-021-2020-21
दिनांक Date : 23-06-2020 जारी करने की तारीख Date of Issue 25/06/2020
आयुक्त (अपील) द्वारा पारित
Passed by Shri Akhilesh Kumar, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. AC/04-05/Div-II/2019-20 दिनांक: 26.04.2019 , issued by
Assistant Commissioner, Div-II, Central Tax, Ahmedabad-South
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
Bharat sanchar Nigam Ltd .BSNL
Ahmedabad



ORDER-IN-APPEAL

M/s Bharat Sanchar Nigam Ltd. (BSNL), CGMT, Gujarat Telecom Circle, 1st Floor, Taxation Cell, Navrangpura Telephone Exchange Building, C.G.Road, Ahmedabad [hereinafter referred to as "the appellant"] has filed the following appeal against the Order-in-Original passed by the Assistant Commissioner, Central GST Division-II, Ahmedabad South:

Appeal No	Orders-in-Original No.& Date	Amount involved-Rs.	Issue involved
V2(ST)71/Ahd-South/2019-20	AC/04-05/Div-II/2019-20 dated 26.04.2019	14,68,910/- Service Tax 1,46,891/- Penalty	Non-payment of Service Tax under RCM on legal services received.

2. The appellant vide their letter dated 07.01.2020 has informed that they have opted for "Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 [for short-SVLDRS] for the issue under appeal. 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 (No.2) Act, 2019.

3. I find that as per provisions of Section 127 (6) of the Finance (No.2) 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authorities challenging the issue/tax dues for which settlement is sought under SVLDRS, will be deemed to have been withdrawn.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 said Act 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.

(Anil Kumar)
Commissioner (Appeals)
Date: 23.06.2020
23rd June, 2020

Attested

(Anilkumar P.)
Superintendent (Appeals)
Central GST, Ahmedabad



R.P.A./Speed Post To

M/s Bharat Sanchar Nigam Ltd. (BSNL),
CGMT, Gujarat Telecom Circle,
1st Floor, Taxation Cell, Navrangpura Telephone Exchange Building,
C.G.Road, Ahmedabad.

Copy to:-

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