



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)48/Ahd-South/2019-20 / 15029 T O 1503H
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-024-2020-21  
दिनांक Date : 29-06-2020 जारी करने की तारीख Date of Issue 07/07/2020  
आयुक्त (अपील) द्वारा पारित  
Passed by Shri Akhilesh Kumar, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. 05/CX-I Ahmd/ADC/KP/2019 दिनांक: 30.03.2019 , issued  
by Addl Commissioner, Div-AHD SOUTH, Central Tax, Ahmedabad-South
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent  
Adarsh Security and Personal force  
Ahmedabad



ORDER-IN-APPEAL

M/s Adarsh Security & Personal Force, Goswami Chambers, ASPF Building, Nr. Nagarvel Hanuman Temple, Rakhial, Ahmedabad-23 [hereinafter referred to as "the appellant"] has filed the following appeal against the Order-in-Original passed by the Additional Commissioner, CGST, Ahmedabad South. The details of the said appeal are as under.

Appeal No	Orders-in-Original No.& Date	Amount involved-Rs.	Issue involved
V2(ST)48/Ahd-South/2019-20	O5/CX-I Ahmd/ADC/KP/2019	19,04,564/- Service Tax 19,14,564/- + 200/- per day - Penalty	Non-payment of service tax on "Security Agency Services" provided

2. The appellant vide their letter dated 21.01.2020 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 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authorities challenging the issue/tax dues for which settlement is sought under SVLDRS, will be deemed to have been withdrawn.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. "*

4. 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 : 29.06.2020

Attested

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

R.P.A.D/Speed Post

To

M/s Adarsh Security & Personal Force,  
Goswami Chambers, ASPF Building,  
Nr. Nagarvel Hanuman Temple,  
Rakhial, Ahmedabad-23.  
Copy to:-

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

