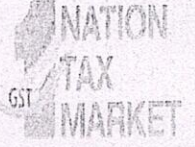




आयुक्त (अपील) का कार्यालय,  
Office of the Commissioner (Appeal),

केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद  
Central GST, Appeal Commissionerate, Ahmedabad  
जीएसटी भवन, राजस्व मार्ग, अम्बावाडी अहमदाबाद ३८००१५.  
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015  
☎ 07926305065- टेलिफैक्स 07926305136



स्पीड पोस्ट

- क फाइल संख्या : File No : V2(29)78/Ahd-South/2019-20 / 15316 TO 15321
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-032-2020-21  
दिनांक Date : 30-07-2020 जारी करने की तारीख Date of Issue 10/08/2020  
आयुक्त (अपील) द्वारा पारित  
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. MP/03/Dem/2019-20 दिनांक: 27.05.2019 , issued by  
Deputy Commissioner, Div-V, Central Tax, Ahmedabad-South
- ध अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent  
**Synpol Products Pvt ltd**  
**Ahmedabad**





**ORDER-IN-APPEAL**

This appeal has been filed by M/s Synpol Products Pvt. Ltd., Synpol International (EOU of Synpol Products Pvt. Ltd.), 31-A/107, GVMSA Vasahat Ltd., Odhav IE, Ahmedabad-382 415 [hereinafter referred to as "the appellant"] against the Order-in-Original passed by the Deputy Commissioner, CGST, Division-V, Ahmedabad South, details of which are as under:

Orders-in-Original No.& Date	Amount involved in Rs.	Issue involved
MP/03/Dem.2019-20 dated 27.05.2019	17,79,479/- - C.Ex. duty + Interest 17,79,479/- - Redemption Fine 8,89,740/- - Penalty	Short payment of central excise duty in respect of Polyester Resins in primary form cleared into DTA at concessional rate of duty by wrongly availing exemption under Notification No.23/2003-CE dated 31.03.2003 read with Para 6.8(a)/6.08(a) of the F.T.P.

2. The appellant vide their letter dated 30.09.2019 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.

*Akhil Kumar*  
(Akhil Kumar)  
Commissioner (Appeals)  
Date : 30.07.2020.

Attested

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

By R.P.A.D/Speed Post

To  
M/s Synpol Products Pvt. Ltd.,  
Synpol International (EOU of Synpol Products Pvt. Ltd.),  
31-A/107, GVMSA Vasahat Ltd.,  
Odhav IE, Ahmedabad-382 415.

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 Deputy Commissioner, CGST, Division-V, Ahmedabad South.
6. Guard file.
7. P.A.

