



सत्यमेव जयते

आयुक्त(अपील)का कार्यालय,

Office of the Commissioner (Appeal),

केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद

Central GST, Appeal Commissionerate, Ahmedabad

जीएसटी भवन, राजस्वमार्ग, अम्बावाडी अहमदाबाद 380015.

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015



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DIN NO. : 20220164SW0000111A6C

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/886/2021/5856 to 5862

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-003-APP-ADC-37/2021-22

दिनांक Date : 19-01-2022 जारी करने की तारीख Date of Issue : 20-01-2022

श्री मिहिर रायका अपर आयुक्त (अपील) द्वारा पारित

Passed by Shri. Mihir Rayka, Additional Commissioner (Appeals)

Arising out of Order-in-Original No **ZA241120065356Y** dated **18-11-2020** issued by Superintendent, Central Goods and Service Tax, Range-Palanpur-I, Division-Palanpur, Gandhinagar

अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

M/s Kalya Constructions Pvt Ltd
Behind Hotel Fourway, Bharkawada Patia,
Near Village Chhapi, Palanpur-Siddhpur Highway,
Teh. Vadgam Mahal, Gujarat - 385210

(A)	इस आदेश(अपील) से व्यथित कोई व्यक्ति निम्नलिखित तरीके में उपयुक्त प्राधिकारी / प्राधिकरण के समक्ष अपील दायर कर सकता है। Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way.
(i)	National Bench or Regional Bench of Appellate Tribunal framed under GST Act/CGST Act in the cases where one of the issues involved relates to place of supply as per Section 109(5) of CGST Act, 2017.
(ii)	State Bench or Area Bench of Appellate Tribunal framed under GST Act/CGST Act other than as mentioned in para- (A)(i) above in terms of Section 109(7) of CGST Act, 2017
(iii)	Appeal to the Appellate Tribunal shall be filed as prescribed under Rule 110 of CGST Rules, 2017 and shall be accompanied with a fee of Rs. One Thousand for every Rs. One Lakh of Tax or Input Tax Credit involved or the difference in Tax or Input Tax Credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of Rs. Twenty-Five Thousand.
(B)	Appeal under Section 112(1) of CGST Act, 2017 to Appellate Tribunal shall be filed along with relevant documents either electronically or as may be notified by the Registrar, Appellate Tribunal in FORM GST APL-05, on common portal as prescribed under Rule 110 of CGST Rules, 2017, and shall be accompanied by a copy of the order appealed against within seven days of filing FORM GST APL-05 online.
(i)	Appeal to be filed before Appellate Tribunal under Section 112(8) of the CGST Act, 2017 after paying - (i) <u>Full amount of Tax, Interest, Fine, Fee and Penalty</u> arising from the impugned order, as is admitted/accepted by the appellant, and (ii) A sum equal to <u>twenty five per cent</u> of the remaining amount of Tax in dispute, in addition to the amount paid under Section 107(6) of CGST Act, 2017, arising from the said order, in relation to which the appeal has been filed.
(ii)	The Central Goods & Service Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019 has provided that the appeal to tribunal can be made within three months from the date of communication of Order or date on which the President or the State President, as the case may be, of the Appellate Tribunal enters office, whichever is later.
(C)	उच्च अपीलीय प्राधिकारी को अपील दाखिल करने से संबंधित व्यापक, विस्तृत और नवीनतम प्रावधानों के लिए, अपीलार्थी विभागीय वेबसाइट www.cbic.gov.in को देख सकते हैं। For elaborate, detailed and latest provisions relating to filing of appeal to the appellate authority, the appellant may refer to the website www.cbic.gov.in .



ORDER-IN-APPEAL

M/s. Kalya Constructions Private Limited, Behind Hotel Four-way, Bharkawada Patia, Near Village Chhapi, Palanpur- Siddhpur Highway, Taluka. Vadgam Mahal, Gujarat, 385210 (hereinafter referred to as '**appellant**') has filed present appeal against Order bearing reference No. ZA241120065356Y dated 18.11.2020 for cancellation of Registration (hereinafter referred to as '**impugned order**'), issued by Superintendent, Range-Palanpur, Division. Palanpur, Gandhinagar, Commissionerate- (hereinafter referred to as '**adjudicating authority**').

2. The brief facts of the case are that the appellant was registered under GST having registration number 24AADCK6517E1ZT. They were issued with a show cause notice dated 05.11.2020 asking as to why their registration should not be cancelled for not filing returns for a continuous period of six months. Subsequently, vide the impugned order, their GST Registration was cancelled w.e.f. 18.11.2020 under Section 29(2) of the CGST Act, 2017, as the appellant failed to file monthly/quarterly returns for a continuous period of six months.

3. Being aggrieved, the appellant filed the present appeal against the impugned order. The appellant has submitted that their whole business cycle was disturbed badly and because of the same the appellant was unable to pay the tax amount to Government in time to lockdown, hence appellant was unable to file return within time limit given in SCN.

4. The appellant was granted three Personal Hearings on 08.06.2021, 12.10.2021 and 07.01.2022 but they did not attend the hearing. Further, the authorized person of the appellant vide their letter dated 06.01.2022 received through mail has informed that as per Notification No. 34/2021-Central Tax dated 29-08-2021, read with circular no. 158/14/2021-GST dated 06.09.2021,



one time window was opened for revocation of registration of the persons cancelled due to non filing of returns. Accordingly, they have already applied and revoked their registration and requested to dispose off their appeal on considering the facts that the registration is already activated.

5. Since, the appellant has requested to withdraw the appeal, the same is permitted.

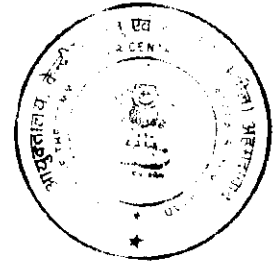
6. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

The appeal filed by the appellant stands disposed of in above terms.


(Mihir Rayka)

Additional Commissioner (Appeals)

Date: .01.2022



Attested



(H. S. Meena)
Superintendent
Central Tax (Appeals) Ahmedabad

By R.P.A.D.

To,

M/s. Kalya Constructions Private Limited,
Behind Hotel Four-way, Bharkawada Patia, Near Village Chhapi,
Palanpur- Siddhpur Highway, Taluka. Vadgam Mahal,
Gujarat, 385210

Copy to:

1. The Principal Chief Commissioner of Central Tax, Ahmedabad Zone.
2. The Commissioner, CGST & C.Excise, Appeals, Ahmedabad
3. The Commissioner, Central GST & C.Ex, Commissionerate-Gandhinagar.
4. The Superintendent, CGST & C.Ex, Range-I, Palanpur , Division – Palanpur.
5. The Assistant Commissioner, CGST & C.Ex, Division- Palanpur
6. The Additional Commissioner, Central Tax (System), Gandhinagar.
7. Guard File.