



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

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टेलीफैक्स 07926305136

**NATION
TAX
MARKET**

रजिस्टर्ड डाक ए.डी. द्वारा

(DIN:- 20210664SW000000B965)

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फाइल संख्या : File No : GAPPL/ADC/GSTP/613/2021 / 1657 TO 1661

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अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-003-APP-ADC-05/21-22

दिनांक Date : 04-06-2021 जारी करने की तारीख Date of Issue : 09-06-2021

श्री मोहित अग्रवाल, अपर आयुक्त (अपील) द्वारा पारित

Passed by Shri. Mohit Agrawal, Additioanl Commissioner (Appeals)

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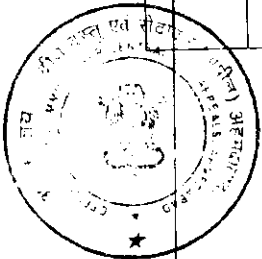
Arising out of Order-in-Original No ZA2411200899887 दिनांक: 12.11.2020 issued by Superintendent, CGST & Central Excise, Range-V, Patan, Gandhinagar Commissionerate

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

M/s Dinesh Telecom, 01, Near to School, Chawwada, Patan-385340.

(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

Shri Dharmendrabhai Jayantibhai Suthar, having trade name M/s. Dinesh Telecom, 01, Near to School, Chalwada, Patan-385340, Gujarat, (hereinafter referred as 'appellant') has filed the present appeal against the Order for cancellation of Registration dated 12.11.2020 having Reference No.ZA2411200899887 (hereinafter referred as 'impugned order') passed by the Superintendent of CGST & Central Excise, Range-V, Patan, Gandhinagar Commissionerate (hereinafter referred as 'adjudicating authority').

2(i). The facts of the cases, in brief, are that the appellant was holding GST Registration No.24GRMPS7023G1ZH. A Show Cause Notice (hereinafter referred as 'SCN') was issued to the appellant proposing cancellation of Registration for not filing returns for a continuous period of 6 month, vide Reference No.ZA2411200542167 dated 12.11.2020. Since no reply was found to be received, the registration of the appellant was cancelled w.e.f. 09.11.2020 vide the impugned order.

2(ii). The appellant preferred an appeal against the said impugned order under which they submitted that due to non-filing of GSTR 3B returns for one year, their registration was cancelled. The time-limit for filing of revocation application also expired due to which they filed appeal before this authority. The appellant further submitted that they have filed all pending GSTR 3B and GSTR1 with late fees and requested for revocation of their registration.

3. Meanwhile, a request has been received from the appellant stating that application for revocation of registration was enabled on GSTN portal and accordingly they filed application for revocation which has been approved vide Order for revocation of cancellation of registration dated 08.05.2021 under Reference No.ZA2405210235606. Copy of the said order was also found attached with the said mail. They further mentioned that they had made an application for withdrawal of the above referred appeal.

4. Since the appeal was filed against the cancellation of GST Registration, and it has been communicated by the appellant himself that the Registration has been revoked vide Order dated 08.05.2021 under Reference No.ZA2405210235606, the present appeal has become infructuous. Further, the appellant has also requested to withdraw the appeal.



5. In view of above, I order the appeal as withdrawn. The appeal filed by the appellant is disposed of accordingly.

(Signature) 4/6/21

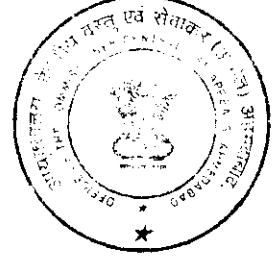
(Mohit Agrawal)
Additional Commissioner(Appeals)

Date : .06.2021.

Attested

(Signature) 09/06/21

(Jitendra Dave)
Superintendent (Appeal)
CGST, Ahmedabad.



BY R.P.A.D. / SPEED POST TO :

Shri Dharmendrabhai Jayantibhai Suthar,
M/s. Dinesh Telecom,
01, Near to School, Chawwada,
Patan-385340. (Gujarat)

Copy to :-

1. The Principal Chief Commissioner, CGST & Central Excise, Ahmedabad Zone.
2. The Principal Commissioner/Commissioner, CGST & Central Excise, Gandhinagar Comm'rate.
3. The Addl./Jt. Commissioner, (Systems), CGST & Cen. Excise, Gandhinagar Comm'rate.
4. The Dy./Asstt. Commissioner, CGST & Cen. Excise, Palanpur Divn, Gandhinagar Comm'rate.
- ✓ 5. Guard File.
6. P.A. File.