



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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DIN NO. : 20230364SW000051515F

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/860/2023 / 9891 - 92

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-003-APP-ADC-101/2022-23**
दिनांक Date : **27-03-2023** जारी करने की तारीख Date of Issue : 27-03-2023

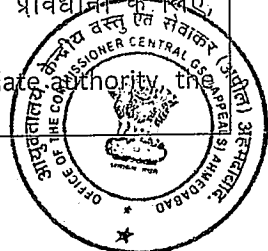
श्री मिहिर रायका अपर आयुक्त (अपील) द्वारा पारित
Passed by Shri Mihir Rayka, Additional Commissioner (Appeals)

ग Arising out of Order-in-Original No **ZA2403220286031** dated **07.03.2022**
issued by the Superintendent, Central Goods and Service Tax, Range-II,
Division Kalol, Gandhinagar Commissionerate

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant

Shri Suresh Babubhai Panchal
[Trade Name: M/s Yoga Pharma Process Equipment]
[GSTIN: 24ANLPP5826D1ZY], Plot No. 1/1 2A,
GIDC Industrial Estate, National Highway, Kalol,
Gandhinagar - 382721

(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

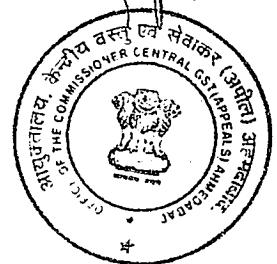
Brief facts of the case:-

Suresh Babubhai Panchal (Trade Name : M/s. Yoga Pharma Process Equipment) (GSTIN-24ANLPP5826D1ZY), Plot No. 1/1 2A, GIDC Industrial Estate, National Highway Kalol, Gandhinagar, Gujarat : 382 721 (hereinafter referred to as 'the Appellant') has filed the present appeal against Order No. ZA2403220286031, dated 07.03.2022 (hereinafter referred to as 'the impugned order'), for Cancellation of Registration issued by the Superintendent, CGST, Range-II, Division- KALOL, Gandhinagar Commissionerate (hereinafter referred to as 'the adjudicating authority').

2. Briefly stated the fact of the case is that the appellant was registered under GSTIN - 24ANLPP5826D1ZY. The appellant was issued Show Cause Notice date 02.02.2022 for cancellation of their registration. The adjudicating authority vide the impugned order dated 07.09.2022 ordered for cancellation of registration with effect from 07-03-2022 on the following reason(s) : "The Tax payer has not fulfilled the tax liability for July'2021 by not filing the GSTR 3B for the said month. Hence the same shown as outstanding. As the Tax payer has not filed returns GSTR-3B from July'2021 onwards, the Registration is suo-moto cancelled."

3. Being aggrieved with the impugned order the appellant filed the present appeal on 01.03.2023 for revocation of cancellation of their GST Registration Number, wherein, inter-alia, contending that

- (i) the appellant is a manufacture of machinery for pharmaceuticals industries. During the period, the whole industry was crumbled due to severe effect of Corona Virus. Due to after effects of Corona the payments from debtors got stuck up and could not be realized in time and due to cash crunch we could not make the payments in time and defaulted in filing of GST returns. This business is the only source of income and had employed number of employees in the organization who are directly dependent from the source of this income in form of Salaries and their livelihood. The cancellation of GST number has resulted into loss of income of the appellant and loss of employment for the employees and their families. The appellant has not conducted any business since July 2021. The appellant further filled all the returns thereafter and had paid all the taxes due to them as on 31.07.2021 alongwith interest and late fees;
- (ii) requested to restore the cancellation of GST registration in the interest of appellant and the employees of the organization;
- (iii) requested for condonation of delay in filing appeal as the same was not filed in time due to financial crunch



Personal Hearing :

4. Personal hearing in the case was held on 24.03.2023. Shri Jemin H Khamar, Advocate, appeared in person in personal hearing on behalf of the 'Appellant' as authorized representative. They have nothing more to add to their written submission till date.

Discussion & findings:

5. I have gone through the facts of the case, the impugned order and the grounds of appeal as well as written submissions of the appellant. I find that the main issue to be decided in the instant case is (i) whether the appeal has been filed within the prescribed time limit; and (ii) whether the appeal filed against the order of cancellation of registration can be considered for revocation / restoration of cancelled registration by the proper officer. I find that the impugned order was issued on 07.03.2022 by the adjudicating authority and the said order was also communicated to them on the same day i.e on 07.03.2022. It is further observed that the appellant has filed the present appeal online on 01.03.2023 and submitted GST APL-01 along with self-certified copy of the impugned order on 07.03.2022.

6. I further find it relevant to go through the relevant statutory provisions of Section 107 of the CGST Act, 2017, which is reproduced as under:

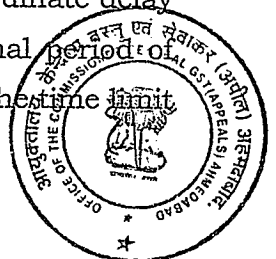
SECTION 107. Appeals to Appellate Authority. — (1) Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by an adjudicating authority may appeal to such Appellate Authority as may be prescribed **within three months from the date on which the said decision or order is communicated to such person.**

(2)

(3)

(4) *The Appellate Authority may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months or six months, as the case may be, allow it to be presented within a further period of one month.*“

6.1 Accordingly, I observed that the Appellant was required to file appeal within three (3) months from the receipt of the impugned order dated 07.03.2022 i.e on or before 07.06.2022. However, in the instant case the appellant has filed the present appeal on 01.03.2023 i.e. after a lapse of more than eight months period from the due date. Further, I also find that in terms of provisions of Section 107(4) *ibid*, the appellate authority has powers to condone the delay of only one month in filing of appeal over and above the prescribed period of three months as mentioned above, if sufficient cause is shown. Accordingly, I find that there is an inordinate delay of more than eight months in filing the appeal over and above the normal period of three months. Thus, I find that the present appeal has been filed beyond the time limit



as prescribed under the Section 107(1) of the CGST Act, 2017 cannot be entertained (even if, considering one month condonation period). Accordingly, I find that the further proceedings in case of the present appeal can be taken up for consideration strictly as per the provisions contained in the CGST Act, 2017.

7. It is also observed that the appellant has not submitted any cogent grounds for such inordinate delay of more than two months in filing the appeal. I find that this appellate authority is a creature of the statute and has to act as per the provisions contained in the CGST Act. This appellate authority, therefore, cannot condone the delay beyond the period permissible under the CGST Act. When legislature has intended *the appellate authority* to entertain the appeal by condoning further delay of only one month, this appellate authority cannot go beyond the power vested by the legislature. My views are supported by the following case laws:

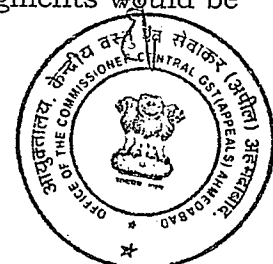
- (i) The **Hon'ble Supreme Court** in the case of **Singh Enterprises** reported at 2008 (221) E.L.T.163 (S.C.) has held as under:

"8. ...The proviso to sub-section (1) of Section 35 makes the position crystal clear that the appellate authority has no power to allow the appeal to be presented beyond the period of 30 days. The language used makes the position clear that the legislature intended the appellate authority to entertain the appeal by condoning delay only upto 30 days after the expiry of 60 days which is the normal period for preferring appeal. Therefore, there is complete exclusion of Section 5 of the Limitation Act. The Commissioner and the High Court were therefore justified in holding that there was no power to condone the delay after the expiry of 30 days period."

- (ii) In the case of **Makjai Laboratories Pvt Ltd** reported at 2011 (274) E.L.T. 48 (Bom.), **the Hon'ble Bombay High Court** held that the Commissioner (Appeals) cannot condone delay beyond further period of 30 days from initial period of 60 days and that provisions of Limitation Act, 1963 is not applicable in such cases as Commissioner (Appeals) is not a Court.

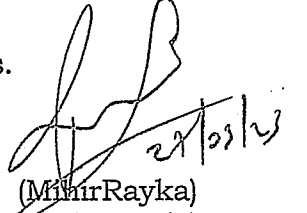
- (iii) **The Hon'ble High Court of Delhi** in the case of **Delta Impex** reported at 2004 (173) E.L.T. 449 (Del) held that the Appellate authority has no jurisdiction to extend limitation even in a "suitable" case for a further period of more than thirty days.

8. I find that the provisions of Section 107 of the Central Goods and Services Act, 2017 are *pari materia* with the provisions of Section 85 of the Finance Act, 1994 and Section 35 of the Central Excise Act, 1944 and hence; the above judgments would be squarely applicable to the present appeal also.



9. By respectfully following the above judgments & provisions of law, I hold that this appellate authority cannot condone the delay beyond the period as prescribed under Section 107 of the CGST Act, 2017 / Rule 108 of CGST Rules, 2017 as well as the appeal is filed beyond the prescribed time limit under the law. Thus, the appeal filed by the appellant is required to be dismissed on the grounds of limitation as not filed within the prescribed time limit. In view of the above discussion and findings, I reject the present appeal filed by *the appellant* on time limitation factor.

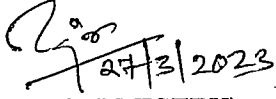
10. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
The appeal filed by the *appellant* stands disposed of in above terms.


(Mihar Rayka)

Additional Commissioner (Appeals)

Date: 27/03/2023

Attested


27/3/2023

(TEJAS J MISTRY)
Superintendent (Appeals)
Central Tax, Ahmedabad.



By R.P.A.D.

To

Shri Suresh Babubhai Panchal

(Trade Name : M/s. Yoga Pharma Process Equipment)

(GSTIN-24ANLPP5826D1ZY), Plot No. 1/1 2A, GIDC Industrial Estate,

National Highway Kalol, Gandhinagar,

Gujarat : 382 721

Copy to:

1. The Principal Chief Commissioner of Central Tax, Ahmedabad Zone.
2. The Commissioner [Appeals], CGST & C.Ex., Ahmedabad.
3. The Commissioner, CGST & C.Ex., Gandhinagar Commissionerate.
4. The Deputy / Assistant Commissioner, CGST & C. Ex., Division- Kalol, Gandhinagar Commissionerate.
5. The Superintendent, CGST & C. Ex., Range-II, Division- Kalol, Gandhinagar Commissionerate.
6. The Superintendent [Systems], CGST & C.Ex. (Appeals), Ahmedabad .
7. Guard File.
8. P. A. File.

