



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



0792630506- टेलीफैक्स 07926305136



DIN NO. : 20230464SW000000B94D

रजिस्टर्ड डाक ए.डी. द्वारा

- क फाइल संख्या : File No : GAPPL/ADC/GSTP/1069/2023 / ६६५५ - ६९०
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-003-APP-ADC-03/2023-24**
दिनांक Date : **28-04-2023** जारी करने की तारीख Date of Issue : 28-04-2023
- श्री मिहिर रायका अपर आयुक्त (अपील) द्वारा पारित
Passed by Shri Mihir Rayka, Additional Commissioner (Appeals)
- ग Arising out of Order-in-Original No **ZA2411220472990** dated **10.11.2022** issued by the Superintendent, Central Goods and Service Tax, Range-I, Division Palanpur, Gandhinagar Commissionerate
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant

M/s Karshanbhai Shankarbhai Joshi

[Trade Name: Maruti Construction]

[GSTIN: 24AFXPJ7167B1Z7]

0, Shirwada, Changa, Kankarej, Banaskantha, Gujarat - 385555

(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 त्वरिततम 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 websitewww.cbic.gov.in .



ORDER-IN-APPEAL

Brief facts of the case:-

Karshanbhai Shankarbhai Joshi (Trade Name : M/s. Maruti Construction) (GSTIN-24AFXPJ7167B1Z7), O, Shirwada, Changa, Kankarej, Banaskantha, Gujarat : 385 555 (hereinafter referred to as '*the Appellant*') has filed the present appeal against Order No. ZA2411220472990, dated 10.11.2022 (hereinafter referred to as '*the impugned order*'), for Cancellation of Registration issued by the Superintendent, CGST, Range-I, Division- Palanpur, 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 -24AFXPJ7167B1Z7. The appellant was issued Show Cause Notice dated 08.10.2022 for cancellation of their registration on the grounds that "*returns furnished by you under Section 39 of the Central Goods and Services Act, 2017.*" Subsequently, the adjudicating authority vide *the impugned order dated 10.11.2022* ordered for cancellation of registration with effect from 21-03-2022 on the following reason(s): "*TP has not filed monthly GST return for a continuous period of more than six month and not replied to the query given to him within stipulated time period.*" The effective date of cancellation is 21.03.2022.

3. Being aggrieved with the impugned order *the appellant* filed the present appeal on 29.03.2023 for revocation of their cancelled GST Registration Number, wherein, inter-alia, they contending that

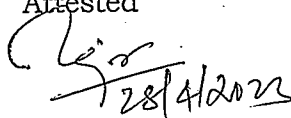
- (i) due to accountant problem, they have face so much difficulty and also not able to file GST returns;
- (ii) want to run business and ready to file regular returns;
- (iii) requested to restore the cancellation of GST registration;
- (iv) requested for condonation of delay in filing appeal due to accountant problem;

Personal Hearing :

4. Personal hearings in the matter were fixed on 13.04.2023 and 24.04.2023, but no one appeared for the personal hearing. However, vide email letter dated 27th April 2023, the appellant informed that they want to withdraw their present appeal.

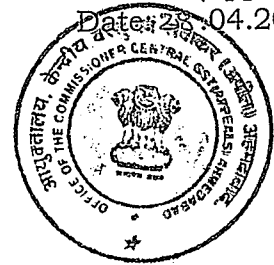
5. Since, the appellant has requested to withdraw the appeal, the same is permitted.

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

Attested

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

(Mihir Rayka)
Additional Commissioner (Appeals)

Date: 28.04.2023



By R.P.A.D.

To

Karshanbhai Shankarbhia Joshi,

(Trade Name : M/s. Maruti Construction) (GSTIN-24AFXPJ7167B1Z7),

0, Shirwarda, Changa, Kankarej, Banaskantha, Gujarat : 385 555.

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- Palanpur, Gandhinagar Commissionerate.
5. The Superintendent, CGST & C. Ex., Range-I, Division- Division, Gandhinagar Commissionerate.
6. The Superintendent [Systems], CGST Appeals, Ahmedabad .

7. Guard File.

8. P. A. File.



