



सत्यमेव जयते

## आयुक्त(अपील)काकार्यालय,

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



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DIN NO. : 20230564SW0000990325

रजिस्टर्ड डाक ए.डी. द्वारा

- क फाइल संख्या : File No : GAPPL/ADC/GSTP/1306/2023 / 1599 - 1605
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-003-APP-ADC-04/2023-24**  
दिनांक Date : **16-05-2023** जारी करने की तारीख Date of Issue : 18-05-2023
- श्री मिहिर रायका अपर आयुक्त (अपील) द्वारा पारित  
Passed by Shri Mihir Rayka, Additional Commissioner (Appeals)
- ग Arising out of Order-in-Original No **ZA240822101147Z** dated **23.08.2022** issued by the Superintendent, Central Goods and Service Tax, Range-I, Division Himmatnagar, Gandhinagar Commissionerate
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant

M/s Sunitaben Bhupendrakumar Luhar  
[Trade Name: Ronak Agro Industries]  
[GSTIN: 24AJWPL5823H1ZU]  
0, Visvakarmanagar, Chapariya Road,  
Chapariya, Himatnagar, Sabarkantha, Gujarat - 383001

(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) <b>Full amount of Tax, Interest, Fine, Fee and Penalty</b> arising from the impugned order, as is admitted/accepted by the appellant, and (ii) A sum equal to <b>twenty five per cent</b> 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 अपीलकर्ता विभागीय वेबसाइट <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> 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 <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> .



**ORDER-IN-APPEAL**

**Brief facts of the case:-**

Sunitaben Bhupendrakumar Luhar (Trade Name: M/s. Ronak Agro Industries) (GSTIN-24AJWPL5823H1ZU), 0, Visvakarmanagar, Chapariya Road, Chapariya, Himatnagar, Sabarkantha, Gujarat-383001 (hereinafter referred to as '*the Appellant*') has filed the present appeal against Order No. ZA240822101147Z, dated 23.08.2022 (hereinafter referred to as '*the impugned order*'), for Cancellation of Registration issued by the Superintendent, CGST, Range-I, Division- Himmatnagar, 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-24AJWPL5823H1ZU. The appellant was issued Show Cause Notice bearing No. ZA240822019232Z dated 04.08.2022 for cancellation of their registration due to non filing of returns for a continuous period of six months. The adjudicating authority vide *the impugned order dated 23.08.2022* ordered for cancellation of registration with effect from 01-11-2022 on the ground that "Tax payer has neither submitted nor uploaded reply."

3. Being aggrieved with the impugned order *the appellant* filed the present appeal on 06.04.2023 for revocation of cancellation of their GST Registration Number, wherein, inter-alia, contending that

- (i) delay for applying in GST REG-21 within 30 days happens because the appellant had met with a medical illness and was on bed rest between this period, the focus was on their health and recovery and unfortunately missed to file application within 30 days.;
- (ii) not filing returns for a continuous period of six months due to social reasons;
- (iii) requested for revocation of cancellation of GST registration;

**Personal Hearing :**

4. Personal hearing in the case was held on 04.05.2023. Mr. Rishikesh Tiwari, Advocate, appeared on behalf of the appellant as the "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 and additional 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 23.08.2022 by the adjudicating authority and the said order was also communicated



to them on the same day i.e on 23.08.2022. It is further observed that the appellant has filed the present appeal and submitted GST APL-01 along with self-certified copy of the impugned order on 06.04.2023.

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 23.08.2022 i.e on or before 23.11.2022. However, in the instant case the appellant has filed the present appeal on 06.04.2023 i.e. after a lapse of more than five months 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 five 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 reasons for such inordinate delay of more than five 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.

  
(Mihir Rayka)

Additional Commissioner (Appeals)

Date: 16.05.2023

Attested

  
16/5/2023

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



F.NO. GAPPL/ADC/GSTP/1306/2023-Appeal

By R.P.A.D.

To

Sunitaben Bhupendrakumar Luhar (GSTIN-24AJWPL5823H1ZU),  
(Trade Name: M/s. Ronak Agro Industries),  
0, Visvakarmanagar, Chapariya Road, Chapariya,  
Himatnagar, Sabarkantha, Gujarat-383001

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- Himmatnagar, Gandhinagar Commissionerate.
5. The Superintendent, CGST & C. Ex., Range-I, Division-Himmatnagar, Gandhinagar Commissionerate.
6. The Superintendent [Systems], CGST & C.Ex., Appeals, Ahmedabad.
7. Guard File.
8. P. A. File.



