



सत्यमेव जयते

आयुक्तकाचार्यालय
Office of the Commissioner
केन्द्रीय जीएमटी, अपील अहमदाबाद आयुक्तानलय
Central GST, Appeal Ahmedabad Commissionerate
जीएमटी भवन, राजम्व मार्ग, अम्बावाडी अहमदाबाद 380015,
GST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
Phone: 079-26305065 Fax: 079-26305136
E-Mail : commrappl1-cexamd@nic.in



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(क)	फाइल संख्या / File No.	GAPPL/ADC/GSTP/3162/2023/9772-28
(ख)	अपील आदेश संख्या और दिनांक / Order-In - Appeal and date	AHM-CGST-003-APP-JC-58/2023-24 and 27.12.2023
(ग)	पारित किया गया / Passed By	श्री आदेश कुमार जैन, संयुक्त आयुक्त (अपील) Shri Adesh Kumar Jain, Joint Commissioner (Appcals)
(घ)	जारी करने की दिनांक / Date of Issue	27.12.2023
(ङ)	Arising out of Order-In-Original No. ZA240323057127U dated 13.03.2023 passed by The Superintendent, Range-II, Division- Mchsana, CGST Gandhinagar.	
	Name of the Appellant	Name of the Respondent
(च)	M/s Third Lake Advisors LLP, LS No. 440, Maa Vankal Ind, H.W.Road, Brahmanvada, Unjha, Mehsana, Gujarat, 384215	The Superintendent, Range-II, Division- Mehsana, CGST Gandhinagar

- इस आदेश(अपील) से व्यथित कोई व्यक्ति निम्नलिखित तरीके में उपयुक्त प्राधिकारी /प्राधिकरण के समक्ष अपील दायर कर सकता है।
- (A) 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(b) 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.
- Appeal to be filed before Appellate Tribunal under Section 112(8) of the CGST Act, 2017 after paying
- (i) Full amount of Tax, Interest, Fine, Fee and Penalty arising from the impugned order, as is admitted/accepted by the appellant; and
- (ii) A sum equal to twenty five per cent 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.
- (C) 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.
- उच्च अपीलिय 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।
- (C) 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:

M/s. Third Lake Advisors LLP, LS No. 440, MaaVankal Ind., H.W.Road, Brahmanvada, Unjha, Mehsana, Gujarat - 384215 (hereinafter referred to as 'the appellant') has filed present appeal against Order-in-Original No.ZA240323057127U dated 13.03.2023 for rejecting application for revocation of cancellation (hereinafter referred to as the 'impugned order'), issued by Superintendent, CGST, Range-II, Division -Mehsana, Gandhinagar Commissionerate (hereinafter referred to as the 'adjudicating authority/proper officer').

2(i). Briefly stated the fact of the case is that the appellant (GST No. 24AAQFT7126E1Z2) having principal place of business at L.S No. 440, Maa Vankal Ind, H.W.Road, Brahmanvada, Unjha, Mehsana, Gujarat-384215 are engaged in buying and selling of different agricultural and non-agricultural commodities. The registered premise of the appellant was inspected by the officers of Preventive Section, CGST Gandhinagar on 19.08.2021. During the inspection, no records/documents, goods related to the appellant were found at the premises which suspected that no business activities are being carried out at the registered place of business. It appeared that the appellant has violated the provision of the Section 35 and 36 of CGST Act, 2017 and Rules 21 of CGST Act, 2017. Accordingly, a Show cause notice in FORM GST REG 17/31 was issued for cancellation of registration having reference number ZA2409212316820 dated 30-09-2021. The appellant submitted reply to SCN on 08.10.2021. Being aggrieved with said SCN, the appellant has preferred to file a Special Civil Application no 872 of 273 before Hon'ble High court of Gujarat. Meantime second show cause notice dated 06-02-2023 on the same subject matter was issued to appellant: The appellant submitted reply to the second show cause notice on 13-02-2023.

2(ii). The Superintendent, Range-II, Div-Mehsana, CGST Gandhinagar has issued the cancellation order in FORM GST REG 19 on 13-03-2023 in reference to SCN dated 30.09.2021 and reply to SCN dated 08.10.2021 on the following grounds:-

- That no records/documents, goods were found at the premises which suspected that no business activities are being carried out at the registered place of business and hence, it appeared that the appellant has



violated section 35 and 36 of the CGST Act, 2017 and rules made there under;

- That in subject case Panchanama was drawn on 19/20.08.2021 at PPOB of said taxpayer in presence of two independent Panchas and Shri Dipendra Singh Shekhavat (working on pay-roll of M/s. Agri Commodity Alfa LLP). When asked about sales-purchase invoices, E-way bill etc. of the appellant Shri Dipendra Singh Shekhavat stated that all the documents related to the appellant are kept in Mumbai Office. He further stated that premises i.e. PPOB was taken of rental basis. He further stated that no any work was carried out by the appellant at PPOB;
- That the appellant has failed to produced any documentary evidence in their written submission and during persona hearing to prove their existence in the PPOB.

2(iii). Being aggrieved with the GST REG 19 Dt. 13-03-2023, i.e. order issued for cancellation of registration the appellant filed application for revocation of cancellation of registration on 12-04-2023. At that time the status of application of revocation of cancellation of registration was showing as pending for processing with officer. Further in respond to Special Civil Application no 872 of 273 the Honorable Gujarat High Court vide order dated 29.09.2023 has given directions to the appellant for filing appeal before the Appellate Authority against the cancellation order GST REG 19 Dt. 13-03-2023 within four weeks of the order of the Hon. Gujarat High Court.



3(i). As per the direction of the Hon'ble High Court, the appellant filed present appeal on 25.10.2023 and submitted physical copy of the same on 26.10.2023 in this office and contending that:

- *As per Rule 22 (3) of CGST Rules, 2017 where the reply to SCN is furnished under Rule 22 (2) and the same is found to be satisfactory the proper officer shall drop the proceedings and pass an order in FORM GST REG 20 within a period of 30 days from the date of receipt of reply to SCN in FORM REG 18. And if the proper officer is not satisfied with the reply submitted he shall issue cancellation order in FORM GST REG 19 within a period of 30 days from the date of receipt of reply to SCN in FORM REG 18. However, in our case, the period of 30 days from the date of reply to SCN had already expired i.e. Reply to first SCN was submitted on 08-10-2021 on GST Portal still, order in FORM GST REG 19/ GST REG 20 was not issued by the proper officer within the prescribed time limit as provided in GST law. The proper officer issued GST REG 19 on 13-03-2023, i.e. almost after one and*

half year from the date of reply of first show cause notice;

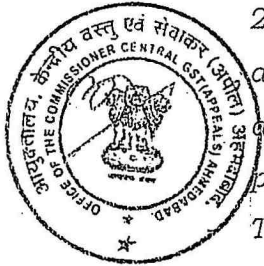
- Being aggrieved with the suspension of registration for a long period of time and also being suffered of business and financial losses we filed a writ application before The Hon. Gujarat High Court challenging the first SCN Dt. 30-09-2021.;
- That during the pendency of matter before the Hon. Gujarat High Court, the proper officer issued second show cause notice dated 06-02-2023. The fact that we had filed writ application before the Hon. Gujarat High Court was known to the proper officer who issued first show cause notice dated 30-09-2021. Still the proper officer issued the second show cause notice. Further the Hon. Gujarat High Court did not gave any specific instructions to the proper officer to issue second show cause notice for cancellation of registration. Hence we find the officer has override their powers by issuing second show cause notice without any instructions or directions.;
- The proper officer had made a contradictory statement, the proper officer was aware that Hon. Gujarat High Court had not granted any stay on the subject SCN which means the first SCN Dt. 30- 09-2021 that was challenged in the Hon. Guj. High Court. Thus the adjudication was already initiated, still he choose to proceed with issuing fresh SCN i.e. second SCN Dt. 06-02-2023 on his own.;
- The proper officer decided on their own to complete the proceedings of the SCN and cancelled our GST number. This clearly shows that he second SCN Dt. 06-02- 2023 was issued by applying some after thoughts as we filed writ petition challenging the first SCN Dt. 30-09-2021.
- That there is no clarity regarding the issue of cancellation order Dt. 13-03-2023, whether it is issued against the first SCN Dt. 30-09-2021 or second SCN 06-02-2023. If the present cancellation order Dt. 13-03-2023 is issued against Reply to first SCN Dt. 30-09-2021, then the cancellation order Dt. 13-03-2023 is completely time barred, and thus our GST number should be restored with the immediate effect. However, if present cancellation order Dt. 13-03-2023 is issued in reference to second SCN Dt. 06-02-2023, then also the same does not have legs to stand in the eyes of law, as the second SCN was issued without any directions from the Hon. Gujarat High Court. Further, the second SCN Dt. 06-02-2023 is also not valid because the first SCN was issued on the same subject matter. Hence, the cancellation order Dt. 13-03-2023 issued against second SCN Dt. 06-02-2023 is not legally viable;
- that they rely on the Judgement passed by the Honorable High Court of Gujarat in the case of Hardik Kaushikbhai Joshi vs. Union of India where



the facts of the case are similar to us. In the above mentioned case, the appellants were issued SCN on 20-01-2023, and they submitted reply to said SCN on 27-01-2023, i.e., within the time limit as per the provisions of GST Law. However, the officers remained silent for a period of almost four and half months and passed a non-speaking order for cancellation of registration in REG 19 on 22-06-2023. The Hon. Guj. High Court held that as under:-

7. The Court had held that by issuing a cryptic show cause notice, the authorities had violated the principles of natural justice. From the impugned order as well as the show cause notice, the reasons for cancellation are not decipherable there from.";

- that as per Rule 23 (2) (a) of CGST Rules, 2017 if the proper officer is satisfied he shall revoke the cancellation of registration by an order in FORM GST REG-22 within a period of thirty days from the date of the receipt of the application and communicate the same to the applicant. However, as per Rule 23 (2) (b) of CGST Rules, 2017, if the proper officer is not satisfied, he shall issue order in FORM GST REG 05 rejecting the application for revocation of cancellation of registration. However, before issuing order, the proper officer shall issue SCN in FORM GST REG 23, after which the registered person is required to furnish reply in FORM GST REG 24 within seven working days. In our case the proper officer has not passed any order against the revocation application nor issued SCN for rejecting the application for revocation of cancellation of registration within the prescribed time limit;



The officer first of all issued SCN Dt. 30-09-2021 on GST portal, however they failed to issue cancellation order against reply submitted by us within the prescribed time limit. Secondly, the officers issued SCN Dt. 06-01-2023 and served the SCN physically on us 2 without proper adjudication and completion of first CN Dt. 30-09-2021. Further the officers did not wait for the judgment of the Hon. Gujarat High Court on the writ petitions filed by us. Lastly, the officer has not made any action on our application for revocation of registration filed by us on 12-04-2023. Hence, we find that the order in FORM GST REG 19 Dt. 13-03-2023 having reference number ZA240323057127U was not issued within the prescribed time limit against the first show cause notice Dt. 30-09-2021; hence, the same should be set aside as it time barred.

- Hence, based on the principles of natural justice we urge to restore our GST number with immediate effect as the cancellation of registration is leading to financial losses, non-operation of our business, loss of ITC and difficulties

in continuing our business;

The appellant further pray to set aside and quash the SCN Dt. 30-09-2021, SCN Dt. 06-01-2023 and REG 19 Dt. 13-03-2023 bearing Reference No. ZA240323057127U.

3(ii). The appellant during the course of personal hearing submitted the additional written submissions contending that:

The first hearing for the appeal filed against the order dated 13-03-2023 was conducted on 09-11-2023. It was decided in the hearing that we have to submit documents to prove the genuineness of the principal place of business on which we have taken the GST Registration. Accordingly, we have to submit the documents:-

- (i) *the complete Business Process Flow that explains the business activities carried out by Third Lake Advisors LLP;*
- (ii) *the sample purchase invoices. We would like to mention here that we purchase the commodities from registered warehouse through recognized stock exchanges. The commodities are stored in the registered warehouse and even after the purchase made by us it still remains in the registered warehouse, however the ownership of the said commodities is changed;*
- (iii) *the sample sales invoices;*
- (iv) *We have already provided huge documents in additional submissions dated 12-10-2021 to first SCN dated 30-09-2021 and 13-10-2021 (Appeal Memo Page No 45-49). The documents submitted are as under :- Business Profile Sales Register Sales documents consisting of Tax Invoice, Bill of Supply, Transfer letter and Online statement in case of Demat Delivery Purchase Register Purchase Documents consisting of Tax Invoice, Bill of Supply, Warehouse Receipt/ Commodity Inward Slip (CIS), transfer letter and Online statement in case of Demat Delivery Detailed Stock Statement CCRL Statement for verification of Stock of Cotton Bales NERL Statement for verification of Stock of Castor Seed Bank statements Inward Gate Pass File Inward Gate Pass Book, Outward Gate Pass File, Outward Gate Pass Book, GST registration Certificates of Third Lake Advisors LLP, Alternative Partners Services - Commodity Alpha LLP, Comalpha Advisors LLP, Ncube Ventures LLP, the copy of electricity bill and NOC from Owner;*

- *that "Third Lake Advisors LLP" is been registered in GST in multiple states i.e Rajasthan, Maharashtra, Tamil Nadu, Chhattisgarh, Delhi (refer*



Annexure A Business Profile). The taxpayer has consistently fulfilled its compliance obligations by filing all the requisite GST returns for each respective state. This consistent adherence to compliance underscores the genuine and responsible nature of the taxpayer in fulfilling its obligations under the GST Act;

- the contention that the esteemed adjudicating authority, having issued the initial Show Cause Notice (SCN) on 30-09-2021, was duty-bound to render a decision on the aforementioned SCN within a stipulated period of 30 days. Despite our timely submission of a comprehensive response, inclusive of pertinent documentation, no legal actions were undertaken by the adjudicating authority within the prescribed 30-day timeframe. Instead, a non-speaking order was belatedly issued on 13-03-2023, approximately 1.5 years subsequent to the issuance of the SCN. In the case of Malakshi Corporation Ltd, the honorable Supreme court it is strictly mentioned that order passed by officer must be speaking order. Also in the case of Hardik Joshi vs Union of India, High court of Gujarat held that the SCN and the impugned order should be quashed and set aside when the order is not passed within the given time frame. Both the mentioned judgments were already presented by us in our previous submissions and hearings;
- Cancellation of registration of a taxpayer has substantive negative impact for both huge financial loss due to interruptions in business operations and the reputation of concerned taxpayer. Due to such ignorance of facts and gross negligence by the adjudicating authority and on the basis of relevant judgments presented by us such SCN and respective order is null, void and outside the purview of GST Act.;

Personal Hearing:


4. Personal hearing in the case was held on 09.11.2023, 04.12.2023 and 08.12.2023. Mr. Bhavesh T. Jhalawadia, C.A., appeared in person on behalf of the 'Appellant' as authorized representative. During the hearing conducted on 09.11.2023 he reiterated the written submission. He further submitted that the two SCN's and two O-I-Os have been issued is gross violations of legal provisions & processes as mentioned in the GST Act and natural justice without giving any kind of reasoning. He further submitted additional submission and requested for another P.H. to explain further facts of the case in first week of December.

As requested, Personal hearing in the case was again held on 08.12.2023. During the hearing, Mr. Bhavesh T. Jhalawadia, C.A., appeared in person on behalf of the 'Appellant' as authorized representative and stated that two SCNs



have been issued for cancellation of Registration one online on portal but no order within 30 days as specified under Rule 22. Since no order has been passed within specified period, and the Registration was under suspension, the tax payer was compelled to approach Hon'ble High Court. The Second SCN in physical form was issued after filing Writ Petition in Hon'ble High Court. Two order have been passed without considering their reply and is gross violation of principle of natural justice on the same issue. Whatever reply/documents have been give where not considered and verified and no mention in the order about the acceptability of reply or otherwise.

He further reiterated the written submission. He further submitted that the taxpayer is still working in all other states on MCX/NCDEX and all transaction are recorded and as per the provisions/regulation of these exchanges. In view of above, the order passed by the Ld. Adjudicating Authority are arbitrary and without following a regard to the provisions of GST Act & Rules made thereunder. In view of above requested to allow appeals. He further submitted additional submission during P.H.



Discussion and Findings:

5. I have gone through the facts of the case, written submissions made by 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.

6(i). First of all, I would like to take up the issue of filing the appeal and before deciding the issue of filing the appeal on merits, it is imperative that the statutory provisions be gone through, which are reproduced, below:

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(ii). It is observed that in the instant case the appeal has been filed by the appellant in respond to Special Civil Application no 872 of 273. The Honorable Gujarat High Court vide order dated 29.09.2023 has given directions to the appellant for filing appeal before the Appellate Authority against the cancellation order GST REG 19 Dt. 13-03-2023 within four weeks of the order of the Hon. Gujarat High Court. Accordingly, I am proceeding to decide the case.

7. I have carefully gone through the facts of the case, written submissions made by the "Appellant". It is observed that the *adjudicating authority/proper officer* has cancelled the registration with effect from 19.01.2021 for the following reasons:

"the taxpayer has gross violated Section 35 and 36 of CGST Act, 2017 and rules made there under therefore the registration is required to be cancel under the provision of Section 29(2) of CGST Act, 2017 read with Rules 21 of CGST Rules, 2017 from Ab-initio i.e from the date of Registration."

Further, I find that the provisions of revocation of cancellation of registration when the same is cancelled by the proper officer, basis are contained in Section 30 of the CGST Act, 2017 and Rule 22 and Rule 23 of the CGST Rules, 2017. Therefore, I find it pertinent to refer Section 30, Rule 22 and Rule 23 as under: -

SECTION 30. Revocation of cancellation of registration. — (1) Subject to such conditions as may be prescribed, any registered person, whose registration is cancelled by the proper officer on his own motion, may apply to such officer for revocation of cancellation of the registration in the prescribed manner within thirty days from the date of service of the cancellation order :

[Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended, -

(a) by the Additional Commissioner or the Joint Commissioner, as the case may be, for a period not exceeding thirty days;

(b) by the Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a).]



(2) The proper officer may, in such manner and within such period as may be prescribed, by order, either revoke cancellation of the registration or reject the application :

Provided that the application for revocation of cancellation of registration shall not be rejected unless the applicant has been given an opportunity of being heard.

(3) The revocation of cancellation of registration under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, shall be deemed to be a revocation of cancellation of registration under this Act.

Rule 22. Cancellation of registration. -

(1) Where the proper officer has reasons to believe that the registration of a person liable to be cancelled under section 29, he shall issue a notice to such person in FORM GST REG-17, requiring him to show cause, within a period of seven working days from the date of the service of such notice, as to why his registration shall not be cancelled.

(2) The reply to the show cause notice issued under sub-rule (1) shall be furnished in FORM REG-18 within the period specified in the said sub-rule.

(3) Where a person who has submitted an application for cancellation of his registration is no longer liable to be registered or his registration is liable to be cancelled, the proper officer shall issue an order in FORM GST REG-19, within a period of thirty days from the date of application submitted under 1[****] rule 20 or, as the case may be, the date of the reply to the show cause issued under sub-rule (1), 2[or under sub-rule (2A) of rule 21A] cancel the registration, with effect from a date to be determined by him and notify the taxable person, directing him to pay arrears of any tax, interest or penalty including the amount liable to be paid under sub-section (5) of section 29.

(4) Where the reply furnished under sub-rule (2) 2[or in response to the notice issued under sub-rule(2A) of rule 21A] is found to be satisfactory, the proper officer shall drop the proceedings and pass an order in FORM GST REG -20:

3[**Provided** that where the person instead of replying to the notice served under sub-rule (1) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29, furnishes all the pending returns and makes full



payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in FORM GST-REG 20]

(5) The provisions of sub-rule (3) shall, mutatis mutandis, apply to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself.

RULE 23. Revocation of cancellation of registration.— (1) A registered person, whose registration is cancelled by the proper officer on his own motion, may submit an application for revocation of cancellation of registration, in **FORM GST REG-21***, to such proper officer, within a period of thirty days from the date of the service of the order of cancellation of registration at the common portal, either directly or through a Facilitation Centre notified by the Commissioner :

Provided that no application for revocation shall be filed, if the registration has been cancelled for the failure of the registered person to furnish returns, unless such returns are furnished and any amount due as tax, in terms of such returns, has been paid along with any amount payable towards interest, penalty and late fee in respect of the said returns :

[*Provided further* that all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration :



Provided also that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration within a period of thirty days from the date of order of revocation of cancellation of registration.]

(2) (a) Where the proper officer is satisfied, for reasons to be recorded in writing, that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation of registration by an order in **FORM GST REG-22*** within a period of thirty days from the date of the receipt of the application and communicate the same to the applicant.

(b) The proper officer may, for reasons to be recorded in writing, under circumstances other than those specified in clause (a), by an order in **FORM**

GST REG-05*, reject the application for revocation of cancellation of registration and communicate the same to the applicant.

(3) The proper officer shall, before passing the order referred to in clause (b) of sub-rule (2), issue a notice in **FORM GST REG-23*** requiring the applicant to show cause as to why the application submitted for revocation under sub-rule (1) should not be rejected and the applicant shall furnish the reply within a period of seven working days from the date of the service of the notice in **FORM GST REG-24***.

(4) Upon receipt of the information or clarification in **FORM GST REG-24***, the proper officer shall proceed to dispose of the application in the manner specified in sub-rule (2) within a period of thirty days from the date of the receipt of such information or clarification from the applicant.

8(i). In the instant case it is observed that the first SCN was submitted on 30.09.2021 and reply to first SCN was submitted by the appellant on 08-10-2021. However order for cancellation of registration in **FORM GST REG 19** was not issued by the proper officer within the prescribed time limit as provided in GST law. The proper officer issued **FORM GST REG 19** on 13-03-2023, i.e. after one and half year of issue of SCN. Being aggrieved with the suspension of registration the appellant filed a writ application before The Hon. Gujarat High Court, challenging the first SCN Dt. 30-09-2021.

8(ii). Further it is observed that the first hearing for the appeal filed against the order dated 13-03-2023 was conducted on 09-11-2023 wherein appellant was directed to submit documents to prove the genuineness of the principal place of business on which they have taken the GST Registration. In view of the above it is observed that the appellant have submitted the following documents before the adjudicating authority:-

- the complete Business Process Flow that explains the business activities carried out by Third Lake Advisors LLP;
- the sample purchase invoices. They further mention that they purchase the commodities from registered warehouse through recognized stock exchanges. The commodities are stored in the registered warehouse and even after the purchase made by us it still remains in the registered warehouse, however the ownership of the said commodities is changed;



the sample sales invoices;

They further stated that they have provided documents in additional submissions dated 12-10-2021 to first SCN dated 30-09-2021 and 13-10-2021. The documents submitted are as under :- Business Profile Sales Register Sales documents consisting of Tax Invoice, Bill of Supply, Transfer letter and Online statement in case of Demat Delivery Purchase Register Purchase Documents consisting of Tax Invoice, Bill of Supply, Warehouse Receipt/ Commodity Inward Slip (CIS), transfer letter and Online statement in case of Demat Delivery Detailed Stock Statement CCRL Statement for verification of Stock of Cotton Bales NERL Statement for verification of Stock of Castor Seed Bank statements Inward Gate Pass File Inward Gate Pass Book, Outward Gate Pass File, Outward Gate Pass Book, GST registration Certificates of Third Lake Advisors LLP, Alternative Partners Services - Commodity Alpha LLP, Comalpha Advisors LLP, Ncube Ventures LLP, the copy of electricity bill and NOC from Owner;

8(iii). The appellant further stated that that "Third Lake Advisors LLP" is been registered in GST in multiple states i.e Rajasthan, Maharashtra, Tamil Nadu, Chhattisgarh, Delhi (refer Annexure A Business Profile). They has consistently fulfilled its compliance obligations by filing all the requisite GST returns for each respective state. This consistent adherence to compliance underscores the genuine and responsible nature of the taxpayer in fulfilling its obligations under GST Act.

However, it is observed that the adjudicating authority before issue the order has not considered the documents provided by the appellant to prove the genuineness of the principal place of business on which they have taken the GST Registration. Further it is also observed that the order for cancellation of registration in FORM GST REG 19 was not issued by the proper officer within the prescribed time limit as provided in GST law. The proper officer issued GST REG 19 on 13-03-2023 after one and half year of issuing of SCN dated 30.09.2021 that compelled the appellant to approach Hon'ble High Court. Accordingly, the Honorable Gujarat High Court has given its verdict on 29 September, 2023 regarding the writ petition filed by the appellant. The Hon'ble Gujarat High Court has given directions to the appellant to file appeal before the Appellate Authority against the cancellation order GST REG 19 Dt. 13-03-2023 within four weeks of the order of the Hon. Gujarat High Court.

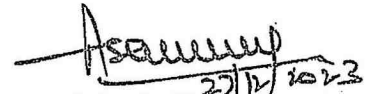


In view of above, it is observed that the adjudicating authority has neither followed the principle of natural justice in passing the impugned order nor followed the time limit provided to pass order as per GST law in this regard and cancelled the registration without considering the appellant's reply, documents/details as well as without communicating the valid or legitimate reasons before passing said order.

10. In view of above discussions, I am of the opinion that the registration of, "Appellant" shall be considered for revocation by the proper officer subject to due compliance of the conditions by the "Appellant" under Rule 23(1) of CGST Rules, 2017 by following the principle of natural justice. Accordingly, I allow the appeal of the "Appellant" and order to the proper officer to consider the revocation application of the "Appellant" after due verification of payment particulars of tax, penalty, late fee, interest and status of returns and after physical verification of place of business, pass order accordingly.

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

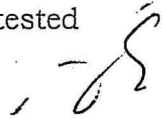
The appeals filed by the appellants stand disposed of in above terms.


(Adesh Kumar Jain)

Joint Commissioner (Appeals)

Date: 27.12.2023

Attested


(Sandheer Kumar)
Superintendent
CGST Appeals,
Ahmedabad

By R.P.A.D.

To,

M/s. Third Lake Advisors LLP,
LS No. 440, MaaVankal Ind.,
H.W.Road, Brahmanvada, Unjha,
Mehsana, Gujarat - 384215.

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, Gandhinagar Commissionerate.
4. The Deputy/Asst. Commissioner, CGST, Division-Mehsana, Gandhinagar.
5. The Superintendent, CGST, Range-II, Division-Mehsana, Gandhinagar.
6. The Superintendent (Systems), CGST Appeals, Ahmedabad, for publishing on website.
7. P.A. File
8. Guard File.

