



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- 20240464SW0000211077

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या File No : GAPPL/ADC/GSTP/2150/2024 -APPEAL

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ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-003-APP-JC- 05 /2024-25

दिनांक Date : 22.04.2024 जारी करने की तारीख Date of Issue : 25.04.2024

श्री आदेश कुमार जैन संयुक्त आयुक्त (अपील) द्वारा पारित

Passed by Shri Adesh Kumar Jain, Joint Commissioner (Appeals)

ग Arising out of Order-in-Original No. ZA240124116638R dated: 22.01.2024 issued by The Assistant Commissioner, CGST Division- Palanpur, Gandhinagar Commissionerate.

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

Appellant	Respondent
M/s Shree Sadaram Irrigation (Legal Name: Anupji Gemraji Karecha), Shop No 33 Gunjbazar, At PO, RAH, TA Tharad, Banaskantha, Gujarat, 385565	The Assistant Commissioner, CGST Division- Palanpur, Gandhinagar Commissionerate

(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) 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.

(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:

M/s. Shree Sadaram Irrigation (Legal Name – Anupji Gemraji Karecha), Shop No. 33 Gunjbazar, At PO, RAH, TA Tharad, Banaskantha, Gujarat-385565 (hereinafter referred to as '*the appellant*') has filed present appeal against Order bearing reference No.ZA240124116638R dated 22.01.2024 for cancellation of registration (hereinafter referred to as the '*impugned order*'), issued by Assistant Commissioner, CGST, Range-III, Division – Palanpur, Gandhinagar Commissionerate (hereinafter referred to as the '*adjudicating authority/proper officer*').

2. Briefly stated the fact of the case is that the appellant has been granted registration of certificate under GST with GSTIN 24HHVPK1888K1ZE on 31.12.2018. The registration is cancelled because of non filing of GST returns. In this regard SCN No. ZA2412210864020 was issued on 22.12.202 and after Order number ZA2402221005747 dated 21.02.2022, GST number was cancelled. After that the appellant has filled revocation application vide ARN AA240823052462E, dated 12.08.2023. After examination of application, department has issued show cause notice number ZA2401240621162, dated 10.01.2024 and subsequently, the adjudicating authority /proper officer has passed the impugned order dated 22.01.2024 and rejected the application for revocation of cancellation, on the following grounds:

"You have not replied to the notice issued vide reference no. ZA2401240621162 dated 10/01/2024 within the time specified therein. Therefore, your application is hereby rejected in accordance with the provisions of the Act."

3. Being aggrieved with the impugned order, the appellant filed the present appeal on 11.04.2024 on the following grounds:

- *that the number is cancelled because of non filling of GST returns;*
- *that I have not filled GST returns because my business was not running properly also my financial condition was not good, so I have filled revocation application but unable to restore the application;*
- *Appellant is genuinely wants to run business also he has applied for registration on voluntary basis;*
- *There are all documents available needed by authority. Appellant files his all returns in regular basis.*

In view of the above the appellant requested to revoke such cancellation of registration so appellant can continue his business;



Virtual Hearing:

4. Virtual hearing in the case was held on 19.04.2024. Mr. Darshil D. Shah, GST Consultant, appeared in person on behalf of the 'Appellant' as authorized representative. During virtual hearing he submitted that the proprietor is not literate to understand English and informed about the cancellation by the then consultant. There was no business during relevant period so no liability of any GST. However they will pay late fee and other dues if any and requested to allow revocation.

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 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. In the instant case it is observed that the *adjudicating authority/proper officer* has cancelled the registration with effect from 31.12.2021 as the "TP filed GSTR returns upto October-2021, thereafter they did not filed any returns and not reply the Notice issued till date."

The provisions of revocation of cancellation of registration when the same is cancelled by the proper officer on suo-moto basis are contained in Section 30 of the CGST Act, 2017 and Rule 23 of the CGST Rules, 2017. Therefore, it pertinent to refer Section 30 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 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.

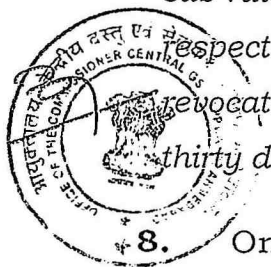


(3) The proper officer shall, before passing the order referred to in clause (b) of sub-rule (2), issue a notice in **FORM GST REG-23*** requiring the applicant to show cause as to why the application submitted for revocation under sub-rule (1) should not be rejected and the applicant shall furnish the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

7. Further, the Central Board of Indirect Taxes & Customs, New Delhi has clarified the issue vide circular No. 99/18/2019-GST dated 23.04.2019. Para 3 of said circular read as under:

“3. First proviso to sub-rule (1) of rule 23 of the said Rules provides that if the registration has been cancelled on account of failure of the registered person to furnish returns, no application for revocation of cancellation of registration shall be filed, unless such returns are furnished and any amount in terms of such returns is paid. Thus, where the registration has been cancelled with effect from the date of order of cancellation of registration, all returns due till the date of such cancellation are required to be furnished before the application for revocation can be filed. Further, in such cases, in terms of the second proviso to sub-rule (1) of rule 23 of the said Rules, all returns required to be furnished in respect of the period from the date of order of cancellation till the date of order of revocation of cancellation of registration have to be furnished within a period of thirty days from the date of the order of revocation.”




8. On going through the records/submissions and status on GST portal, I find that the “Appellant” has filed the GST Returns upto October 2021 i.e. upto the date of cancellation of registration. Further, the “Appellant” stated that have not filled GST returns because their business was not running properly also their financial condition was not good. The further stated that they want to start business activity and ready to pay all dues and late fees. Hence, I find that the “Appellant” has complied with the above said provisions in the instant case. So, I find that the “Appellant” has complied with the above said provisions in the instant case, I am of the opinion that the appellant should not to suffer any more looking to the interest of government revenue. In view of the above, since the appellant has filed this appeal for restoration of their

cancelled registration for continuing their business activity, so, in the interest of justice, fairness and government revenue, I allow this appeal to consider revocation of cancellation of their registration. Needless to say that the "Appellant" shall furnish all the 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.

9. In view of above discussions, I am of the opinion that the registration of "Appellant" may 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. Accordingly, I allow the appeal of the "Appellant" and order to the proper officer to consider the revocation application of the "Appellant". The appellant shall pay all dues within 30 days from the date of revocation of registration as provided under Rule 23(1) of the CGST Rules, 2017.

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.


22/04/2024
(Adesh Kumar Jain)

Joint Commissioner (Appeals)

Date: 22.04.2024

Attested


(Sandheer Kumar)
Superintendent
CGST Appeals,
Ahmedabad



By R.P.A.D.

To

M/s. Shree Sadaram Irrigation
(Legal Name – Anupji Gemraji Karecha),
Shop No. 33 Gunjbazar, At PO, RAH,
TA Tharad, Banaskantha, Gujarat-385565.

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, Div-Palanpur, Gandhinagar