



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  
☎ 07926305065- टेलिफैक्स 07926305136



रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : V2(GST)3/North/Appeals/2020-21 / 15227 To 15233

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-002-APP-JC-012-2020-21  
दिनांक Date : 27-07-2020 जारी करने की तारीख Date of Issue 30/07/2020

श्री मुकेश राठोर संयुक्त आयुक्त (अपील) द्वारा पारित  
Passed by Shri. Mukesh Rathor, Joint Commissioner (Appeals)

ग Arising out of Order-in-Original No ZA2403200420485 दिनांक: 16.03.2020 issued by Asst. Commissioner, Ghatak-1, Central Tax, Ahmedabad north

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent  
Manoj Shantilal Patel  
Ahmedabad

(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.
	एच अपीलीय प्राधिकारी को अपील दाखिल करने से संबंधित व्यापक, विस्तृत और नवीनतम प्रावधानों के लिए, अपीलार्थी 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**

M/s. Shree Umiya International, 1207/B/45, Jay Hind Society Opp. Mohan Cinema, Asarwa, Ahmedabad, Gujarat-380016 (*hereinafter referred to as 'appellant'*) has filed the present appeal against Order of Rejection of Application of Revocation of Cancellation in Form GST REG-05 Reference Number-ZA990420008405Q dated 30.04.2020 (*hereinafter referred to as 'impugned order'*) passed by the Assistant Commissioner, CGST & C.Ex., Ghatak 1, Ahmedabad North (*hereinafter referred to as 'adjudicating authority'*).

2. The facts of the case, in brief, are that the appellants, having G.S.T.I.N 24AHZPP1817A1ZC, has made application dated 22.02.2020 via ARN AA240220053578G for revocation of cancellation of their GST Registration, which was cancelled by the department for failure to file six monthly returns. In response to application for revocation of cancellation made by appellant, the adjudicating authority issued Show cause Notice dated 16.03.2020 to appellant and further due to non submission of reply of the said SCN within the time specified, the adjudicating authority vide above mentioned impugned order reject the application of revocation of cancellation of registration filed by appellant.

3. Being aggrieved, the appellant has filed the present appeal before me and requested to consider his request for revocation of cancellation of GST registration.

4. A personal hearing in the matter was held on 06.07.2020. Shri Manojbhai Shantilal Patel, Jaymin H. Shah (Tax Consultant), appeared before me on behalf of the appellant and reiterated the grounds of appeal.

5. I have gone through the facts of the case and submissions made in the appeal memorandum. The limited point to be decided is whether the appellant is eligible for the revocation of cancellation of his GST Registration, which was rejected by the adjudicating authority in the impugned order due to not replied to the notice issued vide SCN reference NO. ZA2403200420485 dated 16.03.2020.

6. Before going to decide the case, I want to produce the relevant part of, **RULE 23 of CGST Rules, 2017 for** Revocation of cancellation of registration:

**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.

(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. From the above, it is very clear that, cancellation of registration due to non submission of returns and further application for revocation of cancellation of registration solemnly based on furnishing all such returns 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. I find from appellant's appeal memorandum submitted in this office that the appellant has filed GSTR-3B for September-2019 to November-2019 and payment receipts dated 21.02.2020 of Bank of Baroda vide which the details of taxpayer with GST Reg. No. mentioned on it.





8. In view of above discussions, I passed the order by modifying the impugned order passed by the adjudicating authority in that extant that if the appellant has furnished all the returns and any amount due as tax, has been paid along with any amount payable towards interest, penalty and late fee in respect of the returns mentioned in order of cancellation of registration, adjudicating authority after due verification the same and upto his own satisfaction, consider the application of revocation of cancellation dated dated 22.02.2020 via ARN AA240220053578G filed by the appellant.

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

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

*मकेश राठौर*  
20/07/2020  
(मकेश राठौर)

संयुक्त आयुक्त (अपील्स)



Date : .07.2020

Attested

*Anilkumar P.*

(Anilkumar P.)

Superintendent (Appeals),

Central Tax, Ahmedabad

To,

M/s. Shree Umiya International, 1207/B/45,

Jay Hind Society Opp. Mohan Cinema,

Asarwa, Ahmedabad, Gujarat-380016.

Copy to:

- (1) The Chief Commissioner, Central GST, Ahmedabad Zone.
- (2) The Commissioner (Appeals), CGST, Ahmedabad.
- (3) The Commissioner, Central Ahmedabad North, Ahmedabad.
- (4) The Assistant Commissioner, Central Ahmedabad North, Ahmedabad
- (5) The Assistant Commissioner (RRA), Central GST, Ghatak 1, Ahmedabad North
- (6) The Asstt. Commissioner (System), Central GST IIQ, Ahmedabad.  
(for uploading the OIA on website)
- (7) Guard file