



आयुक्त का कार्यालय, (अपीलस)  
Office of the Commissioner,  
केंद्रीय जीएसटी, अहमदाबाद आयुक्तालय  
Central GST, Appeal Commissionerate- Ahmedabad  
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.  
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दुपार:- ३१/०५/२०२१

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/48/2020-Appeal- O/o COMMR-CGST-APPL-AHMEDABAD / 1400 To 1406

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-002-APP-ADC-11/2021-22  
दिनांक Date : 20.05.2021 जारी करने की तारीख Date of Issue : 24.05.2021

श्री मोहित अग्रवाल अपर आयुक्त (अपील्स) द्वारा पारित

Passed by Shri. Shri. Mohit Agrawal, Additional Commissioner (Appeals)

ग Arising out of Order-in-Original No REG-05 No. ZA990720004152V dated 23.07.2020 passed by Deputy Commissioner, CGST & C.Ex., Ghatak 08, Range-2, Division-1, Ahmedabad North

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

**Appellant-** M/s I Prism Services Second Floor, 213, Anhil Complex, B/h Jain Dairy, Swastik Char Rasta, Navrangpura, Ahmedabad, Gujarat, 380009

**Respondent-** Deputy Commissioner, CGST & C.Ex., Ghatak 08, Range-2, Division-1, Ahmedabad North.

(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.



## ORDER IN APPEAL

M/s I Prism Services Second Floor, 213, Anhil Complex, B/h Jain Dairy, Swastik Char Rasta, Navrangpura, Ahmedabad, Gujarat, 380009, (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 Order Number- ZA990720004152V dated 23.07.2020 (hereinafter referred to as 'impugned order') passed by the Deputy Commissioner, CGST & C.Ex., Ghatak 08, Range-2, Division-1, Ahmedabad North (hereinafter referred to as 'adjudicating authority').

2. The facts of the case, in brief, are that the appellant, having G.S.T.I.N 24AAEF14183L2Z6, is engaged in Manpower supply services to corporates as well as government entites has made application dated 08.07.2020 via ARN No. AA2407200289268 for revocation of cancellation of their GST Registration, which was cancelled by the department w.e.f. 09.01.2020 due non filing of GSTR-3B returns for more than six months i.e. from April 19 to Sept. 19. After payment and filling of GST returns for all pending periods during May 2020 and July 2020 till January 2020 i.e. till date of cancellation, the appellant had requested for revocation of their GST registration vide ARN No. ZA990720004152V dated 08.07.2020. In response to application for revocation of cancellation made by appellant, the adjudicating authority issued Show cause Notice dated 13.07.2020 to appellant as application made by appellant is liable to be rejected for reasons. The reason entered for revocation of cancellation is not appropriate.

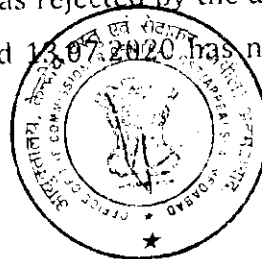
Further adjudicating authority vide above mentioned impugned order reject the application of revocation of cancellation of registration filed by appellant for the reason that, the reply of SCN dated 13.07.2020 has not received within time specified.

3. Being aggrieved, the appellant has filed the present appeal before me on the following grounds:

- As The appellant has paid all GST 3B GST returns for all pending periods during May 2020 and July 2020 till January 2020 i.e. till date of cancellation.

4. As regard the personal hearing in the matter was fixed on 12.01.2021, 26.02.2021, 22.03.2021 and 16.04.2021 and intimated under letters dated 28.08.2020. Considering that appellant/respondent has failed to appear on any dates, I presume that appellant/respondent is not desirous of personal hearing and therefore I proceed to decide the case based on records available.

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 reply of SCN dated 13.07.2020 has not received within time specified therein.



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.

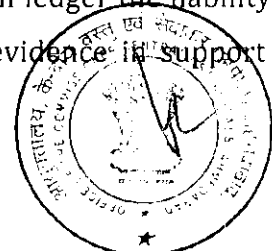
(2) (a) Where the proper officer is satisfied, for reasons to be recorded in writing, that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation of registration by an order in **FORM GST REG-22\*** within a period of thirty days from the date of 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 submission of documentary evidences regarding 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. The appellant has contended that, they have filed all the returns upto the cancellation period of their GST registration and also done payment of tax in the cash ledger the liability till may 2020. However, they have not produced any documentary evidence in support of their



contention. In absence of such documentary evidence, the contention of the appellant is not acceptable.

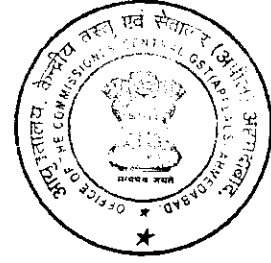
8. In view of above discussions, I do not find any reason to interfere in the impugned order passed by the adjudicating authority and therefore, I reject the appeal filed by the appellant.

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

9. The appeal filed by the appellant stand disposed of in above terms.

*Filed 20/07/21*

Mohit Agrawal  
(मोहित अग्रवाल)  
अपर आयुक्त (अपील्स)



Date : 05.2021

Attested

*[Signature]*

(Atulkumar B Amin)

Superintendent(Appeals),

Central Tax, Ahmedabad

To,

M/s I Prism Services Second Floor,  
213, Anhil Complex, B/h Jain Dairy,  
Swastik Char Rasta, Navrangpura,  
Ahmedabad, Gujarat, 380009.

Copy to:

1. The Chief Commissioner of Central Tax, Ahmedabad Zone.
2. The Commissioner(Appeals), CGST, Ahmedabad
3. The Commissioner, SGST, Government of Gujarat, Rajya Kar Bhavan, Ashram Road, Ahmedabad.
4. The Commissioner of Central Tax, Ahmedabad-North.
5. Deputy Commissioner, CGST & C.Ex., Ghatak 08, Range-2, Division-1, Ahmedabad North .
6. The Assistant Commissioner(RRA), Central GST, Ahmedabad North.
- ✓ 7. Guard file
8. P.A. file.