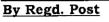


आयुक्त का कार्यालय Office of the Commissioner केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय Central GST, Appeal Ahmedabad Commissionerate जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५. GST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015 Phone: 079-26305065 Fax: 079-26305136 E-Mail : commrapp11-cexamd@nic.in



DIN NO.: 20211164SW0000006E5A

	फ़ाइल संख्या / File No.	GAPPL/ADC/GSTP/1546/2021-APPEAL H363TOH
ৰ)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-CGST-002-APP-JC-59/2021-22 and 18.11.2021
(ग)	पारित किया गया /	श्री मिहिर रायका, संयुक्त आयुक्त अपील
	Passed By	Shri Mihir Rayka, Joint Commissioner (Appeals)
r)	जारी करने की दिनांक / Date of issue	24.11.2021
(ङ)	Arising out of Order-in-Original No. ZA240121031081K dated 07.01.2021 issued by The	
	Superintendent, Range-III, Division-VII (S G Highway East), Ahmedabad North	
(च)	अपील़कर्ता का नाम और पता /	M/s Vastra Vatika Nx (Legal Name – Jagdishbhai
	Name and Address of the	Amrutlal Chavla) (GSTIN-24AJBPC2881R1ZZ), C/5, R
''	Appellant	A. Patel Market, Bavla, Ahmedabad, Gujarat - 382220
	इस आदेश(अपील) से व्यथित कोई व	यक्ति निम्नलिखित तरीके में उपयुक्त प्राधिकारी / प्राधिकरण के समक्ष
(A)	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. National Bench or Regional Bench of Appellate Tribunal framed under GST Act/CGST Act	
(i)	in the cases where one of the issues involved relates to place of supply as per Section	
	109(5) of CGST Act, 2017.	
i)	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 Appeal to the Appellate Tribunal shall be filed as prescribed under Rule 110 of CGST	
(iii)	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	
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	involved or the amount of fine	e, fee or penalty determined in the order appealed against,
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:: ORDER-IN-APPEAL ::

M/s Vastra Vatika Nx (Legal Name – Jagdishbhai Amrutlal Chavla), C/5, R. A. Patel Market, Bavla, Ahmedabad, Gujarat - 382220 (hereinafter referred to as **'appellant'**) has filed present appeal against Order for Cancellation of Registration issued in FORM-GST-REG-19 bearing Reference No. ZA241220054827Q dated 15.12.2020 (hereinafter referred to as **'impugned** order'), issued by the Superintendent, Central GST, Range-V, Division-V (Dholka), Ahmedabad North Commissionerate (hereinafter referred to as **'adjudicating authority/proper officer'**).

The brief facts of the case are that appellant was registered under 2. GST, having registration number as 24AJBPC2881R1ZZ. The appellant was issued a show cause notice on 02.12.2020 asking as to why registration should not be cancelled for not filing returns for a continuous period of six Subsequently, the registration was cancelled by the months. Superintendent, Central GST, Range-V, Division-V (Dholka), Ahmedabad North Commissionerate vide Order reference No. ZA241220054827Q dated 15.12.2020 citing the following reasons - 'No reply received. No PH attended. Therefore the registration is hereby cancelled. The tax payer is requested to file final return in the Form GSTR 10 within stipulated time with all the due payments.'

3. Being aggrieved, the appellant filed the present appeal on 05.08.2021, against the impugned order, *inter alia*, contending that:-

(i) They could not file the GST returns in time due to their business is disturbed due to Covid-19 pandemic and, not able to file reply to the SCN and able to attend the personal hearing.

(ii) Appellant has filed the pending returns up to the date of cancellantion of registration.

4 The appellant vide their letter dated 12.11.2021, has submitted that in accordance to the CBIC Notification No. 34/2021-Central Tax dated 29.08.2021 which provides the extension in filing application for revocation of cancellation of registration, they had filed the application for revocation in FORM-GST-REG-21 on the GST portal on 31.08.2021 and, their application is granted and, subsequently, their GSTIN is restored. Accordingly, the appellant stated that they wishes to withdraw their appeal since their GSTIN is restored arready.



5. Since the appeal filed is solely against the order of cancellation of GST Registration of the 'appellant' and same has now been revoked by the competent authority, the appeal under consideration has become infructuous. Accordingly, considering the appellant's request for withdrawal of appeal, I dismiss the appeal as withdrawn.

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.

AMihir Rayka) Joint Commissioner (Appeals) Date: **18**.11.2021

(Dilid Jadav) Superintendent Central Tax (Appeals)

By R.P.A.D.

Ahmedabad

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M/s Vastra Vatika Nx (Legal Name – Jagdish Amrutlal Chavla) GSTIN - 24AJBPC2881R1ZZ, Address - C/5, R. A. Patel Market, Bavla, Ahmedabad, Gujarat - 382220

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., Ahmedabad-North.
- 4. The Deputy/Assistant Commissioner, CGST & C. Ex, Division-V (Dholka), Ahmedabad North.
- 5. The Superintendent, CGST & C. Ex, Range-V, Division-V (Dholka), Ahmedabad North.
- 6. The Additional Commissioner, Central Tax (System), Ahmedabad North.

Z-Guard File.

8. P.A. File