



सत्यमेव जयते

आयुक्त का कार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeal Ahmedabad Commissionerate
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
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DIN NO. : 20211264SW000000DB80

(क)	फाइल संख्या / File No.	GAPPL/ADC/GSTP/1548/2021-APPEAL / 5317 70 5323
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-CGST-002-APP-JC-82/2021-22 and 24.12.2021
(ग)	पारित किया गया / Passed By	श्री मिहिर रायका, संयुक्त आयुक्त अपील Shri Mihir Rayka, Joint Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of issue	24.12.2021
(ङ)	Arising out of Order-in-Original No. ZA240121013270L dated 04.01.2021 issued by The Superintendent, Range-V, Division-VII (S G Highway East), Ahmedabad North	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s J Shah and Company (Legal Name - Satishbhai Manilal Shah) (GSTIN-24AKIPS7540K1ZQ) Address: - 115, Umiyanagar Society, Nirnaynagar, Ranip, Ahmedabad, Gujarat-382480

(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 ::

M/s J Shah and Company (Legal Name - Satishbhai Manilal Shah) (GSTIN-24AKIPS7540K1ZQ), 115, Umiyanagar Society, Nirnaynagar, Ranip, Ahmedabad, Gujarat-382480 (hereinafter referred to as 'appellant') has filed present appeal against Order for Cancellation of Registration issued in FORM-GST-REG-19 bearing Reference No. ZA240121013270L dated 04.01.2021 (hereinafter referred to as '**impugned order**'), issued by the Superintendent, Central GST, Range-V, Division-VII (S G Highway East), Ahmedabad North Commissionerate (hereinafter referred to as '**adjudicating authority/proper officer**').

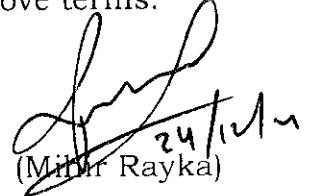
2. The brief facts of the case are that appellant was registered under GST, having registration number as 24AKIPS7540K1ZQ. The appellant was issued a show cause notice on 17.12.2020 asking as to why registration should not be cancelled for not filing returns for a continuous period of six months. Subsequently, the registration was cancelled by the Superintendent, Central GST, Range-V, Division-VII (S G Highway East), Ahmedabad North Commissionerate vide Order reference No. ZA240121013270L dated 04.01.2021 citing the following reasons - '*The taxpayer did not file pending returns and not attended PH.*'
3. Being aggrieved, the appellant filed the present appeal on 10.08.2021, 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 cancellation of registration.
4. The appellant vide their letter dated 21.12.2021, has submitted that they had filed an application for revocation of cancellation of registration and, their application granted and subsequently, their GSTIN is restored. Accordingly, the appellant stated that they wishes to withdraw their appeal since their GSTIN is restored already.



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.

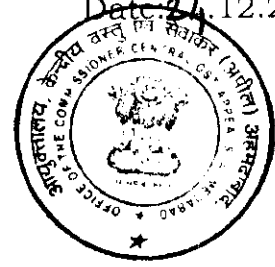
6. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

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


(Mihir Rayka)

Joint Commissioner (Appeals)

Date: 24.12.2021



Attested


(Dilip Jadav)

Superintendent

Central Tax (Appeals)

Ahmedabad

By R.P.A.D.

To,

M/s J Shah and Company (Legal Name – Satishbhai Manilal Shah)

(GSTIN-24AKIPS7540K1ZQ)

115, Umiyanagar Society, Nirnaynagar,

Ranip, Ahmedabad, Gujarat-382480

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-VII (S G Highway East), Ahmedabad North.
5. The Superintendent, CGST & C. Ex, Range-V, Division-VII (S G Highway East), Ahmedabad North.
6. The Additional Commissioner, Central Tax (System), Ahmedabad North.
7. Guard File.
8. P.A. File