



आयुक्तकायालय  
Office of the Commissioner  
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय  
Central GST, Appeal Ahmedabad Commissionerate  
जीएसटी भवन, राजस्व मार्ग, अम्बावाडी अहमदाबाद ३८००१५.  
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**By Regd. Post**

DIN NO. 20221164SW0000777D2E

(क)	फाइल संख्या / File No.	GAPPL/ADC/GSTP/1466/2022 / 5354-60
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-CGST-002-APP-ADC-106/2022-23 and 29.11.2022
(ग)	पारित किया गया / Passed By	श्री मिहिर रायका, अपर आयुक्त (अपील) Shri Mihir Rayka, Additional Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of issue	30.11.2022
(ङ)	Arising out of Order-In-Original No. ZA2405200319022 dated 28.05.2020 passed by The Superintendent, CGST, Range-I, Division-II (Naroda Road), Ahmedabad North Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	Narayan Sujana Singh (GSTIN-24CDLPS2349E1ZG) 293-2-34, Murad Saiyed Dargha Compound, Near Mahakali Mandir, Shahibag, Ahmedabad, Gujarat-380004

(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 <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. Narayan Sujan Singh (GSTIN-24CDLPS2349E1ZG), [Trade Name- Narayansingh. S. Rawat], having registered address at 293-2-34, Murad Saiyed Dargha Compound, Near Mahakali Mandir, Shahibag, Ahmedabad, Gujarat-380004 (hereinafter referred to as '*the appellant*') has filed the present appeal against the Order No. ZA2405200319022, dated 28.05.2020 (hereinafter referred to as '*impugned Order*') issued by the Superintendent, CGST, Range-I, Division-II (Naroda Road), Ahmedabad-North Commissionerate. (Hereinafter referred to as '*Adjudicating Authority*').

2. Briefly stated the fact of the case is that the appellant was registered under GSTIN 24CDLPS2349E1ZG. The appellant was issued Show Cause Notice Reference No. ZA241119105580X, dated 27.11.2019 for cancellation of their registration due to failure to furnish returns for a continuous period of six months. The adjudicating authority vide impugned order ordered for cancellation of registration with effect from 28-05-2020 on the ground mentioned in the show cause notice. Being aggrieved the appellant filed the present appeal on dated 27.05.2022 for revocation of cancellation of their GST Registration Number.

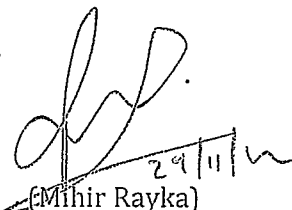
3. The opportunity for personal hearing was given to the appellant on 14.10.2022, 15.11.2022 and 23.11.2022.

4. In reply to the e-mail for forwarding of this office letter dated 16.11.2022 informing the appellant about the hearing scheduled on 23.11.2022, the appellant vide their letter submitted through e-mail dated 18.11.2022 submitted that their GST No. was Suo-moto cancelled on 28.05.2020 and they filed appeal for revocation of the said GST No. The appellant further informed that they want to withdraw the above appeal filed vide ARN No. AD240522007681H as all of their invoices are issued with other GSTIN.

5. Accordingly, considering the appellant's request for withdrawal of appeal, I dismiss the appeal as withdrawn without going into the merit of the case.

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

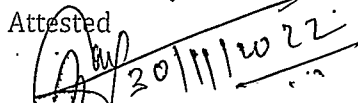
The appeal filed by the *appellant* stands disposed of in above terms.

  
(Mihir Rayka)

Additional Commissioner (Appeals)

Date: .11.2022

Attested

  
(Ajay Kumar Agarwal)  
Superintendent (Appeals)  
Central Tax,  
Ahmedabad.



By R.P.A.D.

To,  
M/s. Narayan Sujan Singh (GSTIN-24CDLPS2349E1ZG),  
293-2-34, Murad Saiyed Dargha Compound,  
Near Mahakali Mandir,  
Shahibag, Ahmedabad,  
Gujarat-380004

Copy to:

1. The Principal Chief Commissioner of Central Tax, Ahmedabad Zone.
2. The Commissioner, CGST & C.Ex., Appeals, Ahmedabad.
3. The Commissioner, CGST & C.Ex., Ahmedabad-North.
4. The Additional Commissioner, Central Tax (Systems), Ahmedabad-North.
5. The Deputy/Assistant Commissioner, CGST & C. Ex., Division-II [Naroda Road], Ahmedabad-North.
6. The Superintendent, CGST & C. Ex., Range-I, Division-II [Naroda Road], Ahmedabad-North.
7. ☒ Guard File.
8. P. A. File.



