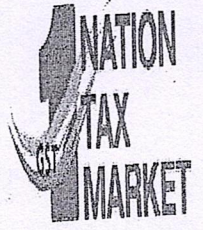




सत्यमेव जयते

आयुक्त का कार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeal Ahmedabad Commissionerate
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
GST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
Phone: 079-26305065 Fax: 079-26305136
E-Mail : commrappl1-cexamd@nic.in



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DIN NO. : 20220564SW000000D4DD

(क)	फाइल संख्या / File No.	GAPPL/ADC/GSTP/1950/2021-APPEAL/804-810
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-CGST-002-APP-ADC-011/2022-23 and 09.05.2022
(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	09.05.2022
(ङ)	Arising out of Order-In-Original No. ZA240321009105C dated 02.03.2021 issued by The Deputy Commissioner, CGST & CE, Division-III (Sanand), Ahmedabad North Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Jay Enterprise (Dilipsinh Fulsang Vaghela) (GSTIN-24AKYPV6245J1Z9) Address:- Shakti Telecom, Hi-way Road, Village-Iyava, Taluka - Sanand, Ahmedabad, Gujarat-382170

(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. Jay Enterprise (Legal Name – Dilipsinh Fulsang Vaghela), Shakti Telecom, Highway Road, Village – Iyava, Taluka Sanand, Ahmedabad – 382170 (hereinafter referred to as "*the Appellant*") has filed the present appeal on dated 24.08.2021 against Order No. ZA240321009105C dated 02.03.2021 (hereinafter referred to as "*the impugned order*") passed by the Deputy Commissioner, CGST, Division-III – Sanand, Ahmedabad North (hereinafter referred to as "*the adjudicating authority/Proper Officer*").

2. Briefly stated the facts of the case is that the *appellant's* Registration GSTIN 24AKYPV6245J1Z9 was cancelled by the Superintendent, CGST, Range-IV, Division – III – Sanand, Ahmedabad North with effect from 15.12.2020 due to non filing of GST Returns vide Order No. ZA240121011623 dated 04.01.2021. Accordingly, the *Appellant* had filed application for Revocation of Cancellation. The said application was rejected by the *adjudicating authority* vide *impugned order*. Being aggrieved, the *appellant* filed the present appeal, on the ground that they have filed the Returns up to December – 2020 and paid the GST liability. Thereafter, the *appellant* had applied for Revocation but due to technical glitch in GST Portal their application was rejected by the *adjudicating authority*. The *Appellant* has accordingly, requested for restoration of their GST Registration in the present appeal.

3. I have carefully gone through the facts of the case. I find that the present appeal was filed for restoration of the cancelled GST registration. Before proceedings further, I have verified the status of the registration in GST Portal and find that the status of registration of the *Appellant* as on date shown as 'Active'. On enquiry made with jurisdictional Division Office it was also informed via email dated 25.04.2022 that the present status of registration is 'Active' as per AIO. Since, the present appeal was filed for revocation of cancellation of their registration and for restoration of their registration which has already been allowed by the appropriate authority, I find that further decision in present appeal no more serve any purpose and have become infructuous. Therefore, I dismiss the appeal as infructuous.

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

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

(Mihir Rayka) 09/05/22

Additional Commissioner (Appeals)

Date: 09.05.2022

Attested
(Dilip Jadav)
Superintendent (Appeals)
CGST, Ahmedabad



By R.P.A.D.

To,

M/s. Jay Enterprise (Legal Name – Dilipsinh Fulsang Vaghela),
Shakti Telecom, Highway Road, Village – Iyava,
Taluka Sanand, Ahmedabad – 382170

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 Deputy/Assistant Commissioner, CGST & C. Ex, Division-III – Sanand, Ahmedabad North.
5. The Superintendent, CGST & C. Ex, Range-IV, Division-III – Sanand, Ahmedabad North
6. The Additional Commissioner, Central Tax (System), Ahmedabad North.
- ✓ 7. Guard File.
8. P.A. File



