



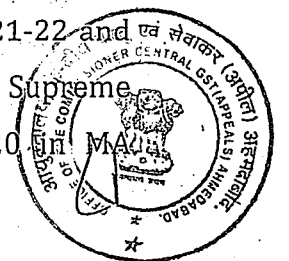
### ORDER-IN-APPEAL

M/s SatishKumar LaljiBhai Patel [Legal Name – Meet Art], 1119, First Floor, Pragati Marriage Hall, Nr. KrishnaNagar, Nr. Priya Talkies, Saijpur Bogha, Naroda, Ahmedabad, Gujarat - 382346 (hereinafter referred to as "*the appellant*") has filed the present appeal on dated 20-04-2022 against Order No. ZA241220123798P, dated 31-12-2020 (hereinafter referred to as the impugned order) passed by the Superintendent, CGST, Range-IV, Division-I-Naroda, Ahmedabad-North (hereinafter referred to as "*the adjudicating authority*").

2. Briefly stated the fact of the case is that the appellant was registered under GSTIN 24BONPP3935B1ZZ. The appellant was issued Show Cause Notice Reference Number AA241220052945H, dated 18-12-2020 for cancellation of their registration due to failure to furnish returns for a continuous period of six months. The adjudicating authority vide the impugned order ordered for cancellation of registration with effect from 16-12-2020 on the ground – No response received. Hence Reg. cancelled. Being aggrieved the appellant filed the present appeal for revocation of cancellation of their registration number.

3. The opportunity for personal hearing was given to the appellant on 17.10.2022, 16.11.2022 and 22.11.2022. The appellant has not responded on any date of the hearing. The appellant neither appeared for hearing *nor* has sought any adjournment in the proceedings. He maintained a discreet silence in the matter. Therefore, I proceed to decide the matter on merit of the case.

4. I have carefully gone through the facts of the case, grounds of appeal and documents available on record. At the outset, I find that the impugned order was communicated to the appellant on dated 31-12-2020 and present appeal was filed on dated 20-04-2022 i.e. after a period of fifteen months hence the appeal was filed beyond the time limit prescribed under Section 107 of the Act. As per Section 107 (1) of CGST Act, 2017, the appellant was required to file appeal within 3 months from the date of communication of the said order. Further, as per Section 107(4) *ibid*, the appellate authority has powers to condone delay of one month in filing of appeal, over and above the prescribed period of three months as mentioned above, if sufficient cause is shown. Thus, the total time limit available to the appellant for filing of appeal is four months from the date of communication of order. The appellant has mentioned that delay occurred due to financial difficulties because of Covid-19 pandemic situation. They were in financial difficulties during 2020-21 & 2021-22 and was unable to maintain GST return on time due to liquidity issue. As per Hon'ble Supreme Court's Order dated 10-1-2022 in suo motu writ petition (C) NO.3 of 2020



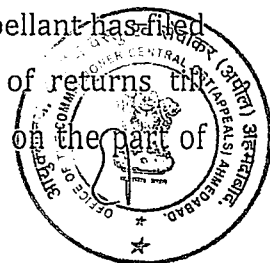
No.665/2021, excluding the period from 15-3-2020 till 28-2-2022 in computing time limitation and providing 90 days extension from 01-03-2022 in filing appeals, I hold that the present appeal is not hit by time limitation.

5. I find that in this case the registration was cancelled due to non filing returns for continuous period of six months under Section 29 (2) of CGST Act, 2017. It was alleged in the impugned order that the appellant has not responded. In this regard, I refer to relevant provisions contained under CGST Rules prescribing procedure for revocation of cancellation of registration as under:

*Rule 23 of CGST Rules, 2017 : 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 [or within such time period as extended by the Additional Commissioner or the Joint Commissioner or the Commissioner, as the case may be, in exercise of the powers provided under the proviso to sub-section (1) of section 30, 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.*


6. As per Rule 23 of CGST Rules, 2017, in case of cancellation of registration due to non filing of returns, the registered person need to file an application for revocation of cancellation of registration with proper officer within the prescribed time period after filing returns and paying applicable dues. Thus statutory provision envisage to apply for revocation of cancellation of registration only after filing the returns till the month of cancellation and after paying applicable dues. In the subject case the registration was cancelled with effect from 16.12.2020 due to non filing of returns for a continuous period of six months. The appellant has sought relief in appeal for activation of his GST registration. However, the appellant has not furnished copy of returns filed till December, 2020 [till the effective date of cancellation of GST registration] and also evidences of payment of dues while filing appeal. I find from the GST portal that the appellant has filed last GSTR-3B return till April 2020 only. Therefore, due to non filing of returns till December, 2020, I find that there is non-compliance of proviso to Rule 23 on the part of



appellant. I find that despite a lapse of a substantial period the appellant has failed to file the due GST returns as provided under the GST law. Since the appellant has sought relief without complying with the proviso to Rule 23 of CGST Rules, 2017, I do not accept the plea raised for revocation of cancellation of GST registration. Accordingly, I upheld the impugned order and reject the appeal filed by the appellant.

7. 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.

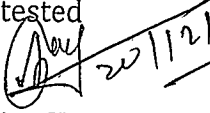
  
19/12/22

(Mihir Rayka)

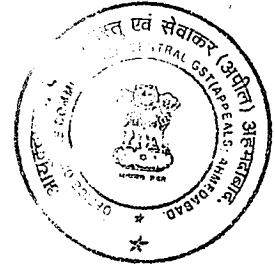
Additional Commissioner (Appeals)

Date: 19.12.2022

Attested

  
20/12/22

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



By R.P.A.D.

To,  
M/s SatishKumar LaljiBhai Patel,  
[Legal Name - Meet Art],  
1119, First Floor, Pragati Marriage Hall,  
Nr. KrishnaNagar, Nr. Priya Talkies,  
Saijpur Bogha, Naroda,  
Ahmedabad, Gujarat - 382346

Copy to:

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

