



सत्यमेव जयते

आयुक्त (अपील) का कार्यालय,

Office of the Commissioner (Appeal),

केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद

Central GST, Appeal Commissionerate, Ahmedabad

जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015

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DIN- 20221264SW000080373E

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/3187/2022 -APPEAL

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ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-002-APP-ADC-130/2022-23**
दिनांक Date : **30-12-2022** जारी करने की तारीख Date of Issue : **30-12-2022**

श्री मिहिर रायका_अपर आयुक्त (अपील) द्वारा पारित

Passed by. Shri. Mihir Rayka, Additional Commissioner (Appeals)

ग Arising out of Order-in-Original No. **ZA24092256214Q DT. 12.09.2022** issued by
Superintendent, CGST & CX, Range-I, Division-VI, Ahmedabad North

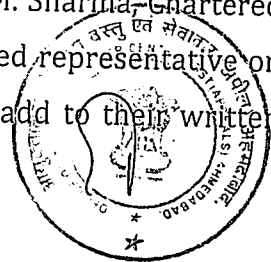
घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
**Ankurkumar Bharatbhai Shah of M/s. Paatram Logistics, E 403, Third Floor,
Atma Jyoti Apartment, Gala Gym Khana Road, Bopal, Ahmedabad-380058**

(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 Ankurkumar Bharatbhai Shah, [Trade Name-Paatram Logistics], E 403, Third Floor, Atma Jyoti Apartment, Gala Gyn Khana Road, Bopal, Botad, Ahmedabad, Gujarat, 380058 (hereinafter referred to as "*the appellant*") has filed the present appeal on dated 17-10-2022 against Order No. ZA240922056214Q, dated 12-09-2022 (hereinafter referred to as the impugned order) passed by the Superintendent, CGST, Range-I, Division-VI [S.G.Highway-West], Ahmedabad-North Commissionerate. (hereinafter referred to as "*the adjudicating authority*").

2. Briefly stated the fact of the case is that the appellant was registered under GSTIN 24BQMPS8300J1ZJ. The appellant was issued Notice dated 11-08-2022 for cancellation of their registration. The adjudicating authority vide impugned order dated 13-09-2022 ordered for cancellation of registration with effect from 01-01-2022 on the ground that - ***GSTR-3B from January, 2022 not filed.*** Being aggrieved the appellant filed the present appeal for revocation of cancellation of their registration number online on dated 17-10-2022.
3. In the appeal memorandum the appellant mainly contended that their GST registration was cancelled on 12-09-2022 against which they have applied for revocation on 15-09-2022 through ARN No.AA240922046131N. The concerned office issued show cause notice no. ZA240922075643E on 15-09-2022 giving *Reason for revocation of cancellation - Others - 1. Bopal area does not fall under this jurisdiction.* They went to the concerned office for personal hearing, however, they were informed that their GSTN did not fall in their jurisdiction area so they would remap their case and transfer it to new jurisdiction. They visited the concerned jurisdictional office however they were informed that system did not allow them and only one option provided them to reject the application due to technical issue. Thereafter, the order of rejection of application for revocation of cancellation was issued vide Ref. No. ZA2410220427218, dated 10.10.2022 for the reason the appellant has not replied to the notice within the time specified therein. The appellant also stated that they raised the matter at grievance redressal portal vide Ticket No. G-202210039361240 but portal could not redress their issue. They pleaded that due to remapping of jurisdiction and technical issue their case was not properly heard at jurisdictional officers and hence requested to consider their case.
4. Personal hearing was held on dated 29-12-2022. Shri Jignesh M. Sharma, Chartered Accountant and Shri Bhavik M. Dave, appeared in person as authorized representative on behalf of the appellant. They stated that they have nothing more to add to their written submission till date.

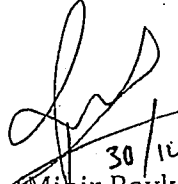


5. At the foremost, I observed that in the instant case the "impugned order" [GST REG-19-Order for cancellation of Registration] is of dated 12.09.2022 and appeal is filed on 17.10.2022. As per Section 107(1) of the CGST Act, 2017, the appeal is considered to be filed in time.

6. I have carefully gone through the facts of the case, documents available on records, submissions made by the 'Appellant' in the appeal memorandum as well as during the hearing. I find that the Appellant's registration was cancelled for non-filing of returns vide impugned order dated 12-09-2022. The cancellation was ordered with effect from 01-01-2022. I find that the appellant has also applied for revocation of registration on 15-09-2022 through ARN No.AA240922046131N and the concerned office has issued notice no. ZA240922075643E on 15-09-2022 on the ground that (Others) - 1. Bopal area does not fall under this jurisdiction. Hearing was also scheduled on 16-09-2022, however the order of rejection of application for revocation of cancellation was issued vide Ref. No. ZA2410220427218, dated 10.10.2022 for the reason the appellant has not replied to the notice within the time specified therein. I find that the revocation of cancellation of registration of the appellant could not materialize due to systems technical glitches at the material time and remapping of jurisdiction of the GSTIN. Therefore, I find that the issue of the appellant was not dealt with in proper manner. In view of the above, since the appellant has filed this appeal for restoration of their registration for continuing their business activity, in the interest of justice, fairness and Government revenue, I allow this appeal to consider revocation of cancellation of their registration. I further order that the appropriate authority may consider their request for restoration of GST registration, made in consequent to this Order, in accordance with provisions of CGST Act and Rules framed under and instructions in force after verification of dues paid by the appellant. Accordingly, I set aside the impugned order and allow the appeal filed by the appellant.

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

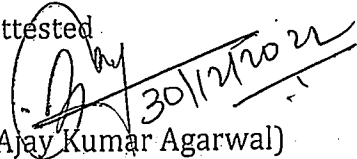
The appeal filed by the appellant stands disposed of in above terms.

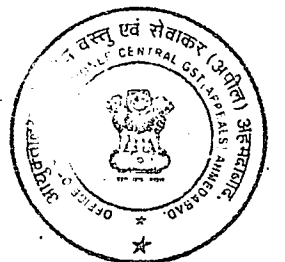

30/12/22
(Minir Rayka)

Additional Commissioner (Appeals)

Date: 30.12.2022

Attested


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



By R.P.A.D.

To,
M/s Ankurkumar Bharatbhai Shah,
[Trade Name-Paatram Logistics]
Third Floor, E 403, Atma Jyoti Apartment,
Gala Gyn Khana Road, Bopal, Ahmedabad.
Gujarat - 380058.

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-VI [S.G.Highway-West], Ahmedabad-North.
6. The Superintendent, CGST & C.Ex., Range-I, Division-VI [S.G.Highway-West], Ahmedabad-North.
7. Guard File.
8. P. A. File.

