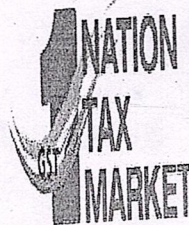




सत्यमेव जयते

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



By Regd. Post

DIN NO. : 20220664SW00004404DD

(क)	फाइल संख्या / File No.	GAPPL/ADC/GSTP/1959/2021-APPEAL / 1525-81
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-CGST-002-APP-ADC-031/2022-23 and 09.06.2022
(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	09.06.2022
(ङ)	Arising out of Order-In-Original No. ZA2412201214482 dated 18.12.2020 issued by The Superintendent, CGST & CE, Range-I, Division-VII (S G Highway East), Ahmedabad North Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Mahalaxmi Grain Store (Fularam Chhogaji Prajapati) (GSTIN-24BDAPP0121M1ZW) Address:- Shop No. 3 245/B/2, Darshan Apartment, Opp. Kailash Tower, Swastik Society, Ahmedabad, Gujarat-380009

(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**Brief Facts of the Case :-**

M/s. Mahalaxmi Grain Store (Legal Name - Fularam Chhogaji Prajapati) having registered address at 3 245/B/2, Darshan Appartment, Opp. Kailash Tower, Swastik Society, Navrangpura, Ahmedabad - 380009 (*hereinafter referred to as 'appellant'*) has filed the present appeal on 27.08.2021 against the Order for Cancellation of Registration dated 31.12.2020 having Reference No. ZA2412201214482 (*hereinafter referred to as 'impugned order'*) issued by the Superintendent, Range - I, Division-VII - S G Highway East, Ahmedabad North (*hereinafter referred to as 'adjudicating authority'*).

2. Facts of the case, in brief, are that the *appellant* is registered under the Central Goods and Services Tax Act, 2017 vide GST Registration GSTIN No. 24BDAPP0121M1ZW. Their registration was cancelled under Section 29 of the CGST Act, 2017 on 04.02.2020 for non filing of GST Returns.

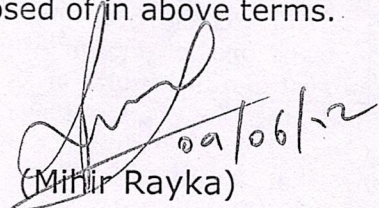
3. Being aggrieved with the *impugned order*, the *appellant* preferred this appeal on the ground that due COVID 19 situation they failed in filing of necessary GST Returns. The *appellant* has further submitted that they are ready to file all pending returns soon after revocation of GST number. Accordingly, requested for revocation of their cancelled GST Registration.

4. Further, Persona Hearing through Virtual Mode in the present matter was offered to the *appellant* on 16.12.2021, 17.03.2022 and on 26.05.2022. However, no one appeared for the PH on scheduled dates.

5. Thereafter, the appellant through their authorized representative Sh. Vijaysinh Gohil, Chartered Accountant through e-mail on 26.05.2022 informed that they want to withdraw the appeal. Accordingly, considering the *appellant's* request for withdrawal of appeal, without going into the merit of the case I dismiss the appeal as withdrawn.

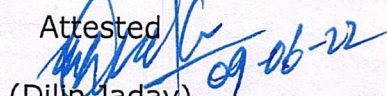
6. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

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


(Mihir Rayka)

Additional Commissioner (Appeals)

Date: 09.06.2022

Attested

(Dilip Jadav)
Superintendent (Appeals)
Central Tax, Ahmedabad



By R.P.A.D.

To,

M/s. Mahalaxmi Grain Store (Legal Name – Fularam Chhogaji Prajapati)
3 245/B/2, Darshan Appartment, Opp. Kailash Tower, Swastik Society,
Navrangpura, Ahmedabad - 380009

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-VII – S G Highway East, Ahmedabad North.
5. The Additional Commissioner, Central Tax (System), Ahmedabad North.
6. The Superintendent, Range – I, Division-VII – S G Highway East, Ahmedabad North
- ✓ 7. Guard File.
8. P.A. File

