



सत्यमेव जयते

आयुक्तकाकार्यालय
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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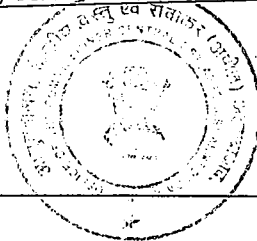


By Regd. Post

DIN NO.: 20230464SW000000ED15

(क)	फाइल संख्या / File No.	GAPPL/ADC/GSTP/915/2023 1698 To 904
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-CGST-002-APP-ADC-01/2023-24 and 28.04.2023
(ग)	पारित किया गया / Passed By	श्रीमिहिररायका, अपरआयुक्त (अपील) Shri Mihir Rayka, Additional Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of issue	28.04.2023
(ङ)	Arising out of Order-In-Original No. ZA2401220174727 dated 05.01.2022 passed by The Superintendent, CGST, Range-I, Division-VII, Ahmedabad North Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Shree Bootbhavani Engineering, F.P 22, Ambica Nagar, Opp Gokuldhara Apartment, New wadaj, Ahmedabad-380013

(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 <u>twenty five per cent</u> 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:

Smit Mayurbhai Mistry, (Trade Name :M/s Shree Bootbhavani Engineering), F.P.22, Ambica Nagar, Opp. Gokuldhara Apartment, New Wadaj, Ahmedabad, Gujarat – 380 013 (hereinafter referred to as the 'Appellant') has filed the present appeal against Order No. ZA2401220174727 dated 05.01.2022 (hereinafter referred to as the 'impugned order') for Cancellation of Registration issued by the Superintendent, CGST, Range-I, Division-II, 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 24COSPM2274L1ZD. The appellant was issued Show Cause Notice 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 dated 05.01.2022 ordered for cancellation of registration with effect from 21-04-2021 on the grounds that "returns filed upto Mar-2021 only"

3. Being aggrieved with the impugned order the appellant filed the present appeal on 20.02.2023 for revocation of cancellation of their GST Registration Number, contending that;

- (i) during the period their property was under redevelopment and they shifted their house;
- (ii) requested to revoke the cancelled GST registration number

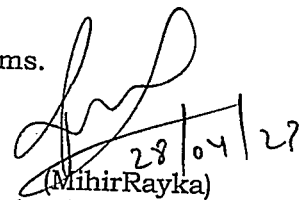
Personal Hearing :

4. Personal hearings in the matter were held on 05.04.2023, 13.04.2023 and 24.04.2023, but no one appeared for the personal hearing. However, vide letter dated 26th April 2023, the appellant informed that they want to withdraw their present appeal as they will go for revocation of their cancelled GST registration number through Ghatak 6 (Ahmedabad), Sahjanand Complex.

5. Since, the appellant has requested to withdraw the appeal, the same is permitted.

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

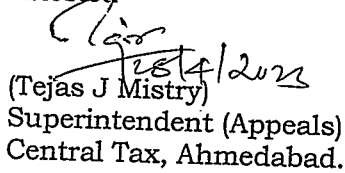
The appeals filed by the appellant stands disposed of in above terms.

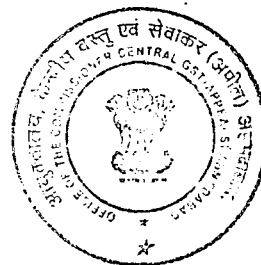

28/04/23

(MihirRayka)
Additional Commissioner (Appeals)

Date: 28.04.2023

Attested


(Tejas J Mistry)
Superintendent (Appeals)
Central Tax, Ahmedabad.



By R.P.A.D.

To,
Sinit Mayurbhai Mistry,
(Trade Name :M/s Shree Bootbhavani Engineering) [GSTIN 24COSPM2274L1ZD],
F.P.22, Ambica Nagar, Opp. Gokuldhar Apartment, New Wadaj,
Ahmedabad, Gujarat - 380 013

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., Range-I, Division-II, Ahmedabad-North Commissionerate.
6. The Superintendent, CGST & C. Ex., Range-I, Division-II, Ahmedabad-North Commissionerate.
- ✓ 7. Guard File.
8. P. A. File.



