



सत्यमेव जयते

आयुक्तकाकार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeal Ahmedabad Commissionerate
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
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DIN NO.: 20240564SW000072247A

(क)	फ़ाइल संख्या / File No.	GAPPL/ADC/GSTP/2210/2024 / ५४२३ - ५७
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-CGST-002-APP-JC-14/2024-25 and 30.04.2024
(ग)	पारित किया गया / Passed By	श्री आदेश कुमार जैन, संयुक्त आयुक्त (अपील) Shri Adesh Kumar Jain, Joint Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of Issue	02.05.2024
(ङ)	Arising out of Order-In-Original No. ZA2404220989481 dated 20.04.2022 passed by The Superintendent, CGST, Range-I, Division-II, Ahmedabad-North Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Chetan Gopalbhai Koshti (Nano Electroplating Works) (GSTIN: 24ALYPK9634K1Z9) 3, Marutinandan Estate, Nr. Shubhlaxmi Estate, Tavdipura, Ahmedabad, Gujarat-380004

(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:-

M/s Chetan Gopalbhai Koshti (Trade name: Nano Electorplating Works) (GSTIN-24ALYPK9634K1Z9), 3, Marutinandan Estate, Nr. Shubhlaxmi Estate, Tavdipura, Ahmedabad, Gujarat-380004 (hereinafter referred to as 'the Appellant') has filed the present appeal against Order No. ZA2404220989481 dated 20.04.2022 (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-24ALYPK9634K1Z9. The appellant was issued Show Cause Notice date 29.12.2021 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 20.04.2022 ordered for cancellation of registration with effect from 20-07-2017 directing for compliance of the following points:

"Any pending tax arrears, interest, or penalty must be deposited immediately. The said cancellation does not affect the liability or other dues for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation. You are therefore, requested to file a final return within three months of the date of cancellation in FORM GSTR-10 through GST common portal".

3. The appellant wants to restore the GSTIN and tried in range Office vide letter dated 01.04.2024 for the same but the same is not allowed. Being aggrieved, with the impugned order *the appellant* filed the present appeal online on 05.04.2024 for revocation of cancellation of their GST Registration Number on following grounds:

"OIO in question is null and void as appellant had try to restore the same with range office..."

Personal Hearing :

4. Personal hearing in the case was held virtually on 29.04.2024. Shri Umesh Vyas, Consultant appeared on behalf of the appellant as authorized person. He submitted that due to corona, they could not file GSTR-3B & could



not file the appeal and there is no liability of GST only late fees is due and requested to allow the appeal.

Discussion & findings:

5. I have gone through the facts of the case, the impugned order and the grounds of appeal as well as written submissions of *the appellant*. I find that the main issue to be decided in the instant case is (i) whether the appeal has been filed within the prescribed time limit; and (ii) whether the appeal filed against the order of cancellation of registration can be considered for revocation/restoration of cancelled registration by the proper officer. I find that the impugned order was issued on 20.04.2022 by the adjudicating authority. It is further observed that the appellant has filed the present appeal online on 05.04.2024 stating the reasons for delay as family was disturbed due to his wife affected by Covid-19 and fall down in business activity due to Covid-19.

6. I further find it relevant to go through the relevant statutory provisions of Section 107 of the CGST Act, 2017, which is reproduced as under:

SECTION 107. Appeals to Appellate Authority. — (1) Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by an adjudicating authority may appeal to such Appellate Authority as may be prescribed **within three months from the date on which the said decision or order is communicated to such person.**

(2)

(3)

(4) *The Appellate Authority may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months or six months, as the case may be, allow it to be presented within a further period of one month”.*


6.1 Accordingly, I observe that the Appellant was required to file appeal within three (3) months from the receipt of *the impugned order* dated 20.04.2022 i.e on or before 20.07.2022. However, in the instant case the appellant has filed the present appeal online on 05.04.2024 i.e. after a lapse of 20 months and 15 days from the due date. Further, I also find that in terms of provisions of Section 107(4) *ibid*, the appellate authority has powers to condone the delay of only one month in filing of appeal over and above the prescribed period of three months as mentioned above, if sufficient cause is shown. Accordingly, I find that there is an inordinate delay of 20 months and 15 days in filing the appeal over and above the normal period of



three months. Thus, I find that the present appeal has been filed beyond the time limit as prescribed under the Section 107(1) of the CGST Act, 2017 cannot be entertained (even if, considering one month condonation period). Accordingly, I find that the further proceedings in case of the present appeal can be taken up for consideration strictly as per the provisions contained in the CGST Act, 2017.

7. It is thus observed that the appellant has not submitted any cogent reasons for such inordinate delay of 20 months and 15 days in filing the appeal. I find that this appellate authority is a creature of the statute and has to act as per the provisions contained in the CGST Act. This appellate authority, therefore, cannot condone the delay beyond the period permissible under the CGST Act. When legislature has intended *the appellate authority* to entertain the appeal by condoning further delay of only one month, this appellate authority cannot go beyond the power vested by the legislature. My views are supported by the following case laws:

(i) The *Hon'ble Supreme Court* in the case of *Singh Enterprises* reported at 2008 (221) E.L.T.163 (S.C.) has held as under:



8. ...The proviso to sub-section (1) of Section 35 makes the position crystal clear that the appellate authority has no power to allow the appeal to be presented beyond the period of 30 days. The language used makes the position clear that the legislature intended the appellate authority to entertain the appeal by condoning delay only upto 30 days after the expiry of 60 days which is the normal period for preferring appeal. Therefore, there is complete exclusion of Section 5 of the Limitation Act. The Commissioner and the High Court were therefore justified in holding that there was no power to condone the delay after the expiry of 30 days period."

(ii) In the case of *Makjai Laboratories Pvt Ltd* reported at 2011 (274) E.L.T. 48 (Bom.), the *Hon'ble Bombay High Court* held that the Commissioner (Appeals) cannot condone delay beyond further period of 30 days from initial period of 60 days and that provisions of Limitation Act, 1963 is not applicable in such cases as Commissioner (Appeals) is not a Court.

(iii) The *Hon'ble High Court of Delhi* in the case of *Delta Impex* reported at 2004 (173) E.L.T. 449 (Del) held that the Appellate authority has no jurisdiction to extend limitation even in a "suitable" case for a further period of more than thirty days.

8. I observe that the provisions of Section 107 of the Central Goods and Services Act, 2017 are *pari materia* with the provisions of Section 85 of the Finance Act, 1994 and Section 35 of the Central Excise Act, 1944 and hence, the above judgments would be squarely applicable to the present appeal also.

9. By following the above judgments & provisions of law, I hold that this appellate authority cannot condone the delay beyond the period as prescribed under Section 107 of the CGST Act, 2017 / Rule 108 of CGST Rules, 2017 as well as the appeal is filed beyond the prescribed time limit under the law. Thus, the appeal filed by the appellant is required to be dismissed on the grounds of limitation as not filed within the prescribed time limit. In view of the above discussion and findings, I reject the present appeal filed by *the appellant* on time limitation factor.

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

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

Adesh Kumar Jain
30/04/2024
(ADESH KUMAR JAIN)
JOINT COMMISSIONER (APPEALS)
CGST & C.EX., AHMEDABAD.

ATTESTED.

S. D. Nawani
(S. D. NAWANI)
SUPERINTENDENT
CGST & C.EX.(APPEALS),
AHMEDABAD.



By R.P.A.D.

To :

M/s Chetan Gopalbhai Koshti (Trade name: Nano Electorplating Works)
(GSTIN-24ALYPK9634K1Z9)
3, Marutinandan Estate, Nr. Shubhlaxmi Estate,
Tavdipura, Ahmedabad, Gujarat-380004

Copy to:

1. The Principal Chief Commissioner of CGST & C.Ex., Ahmedabad Zone.
2. The Commissioner [Appeals], CGST & C.Ex., Ahmedabad.
3. The Commissioner, CGST & C.Ex., Ahmedabad-North Commissionerate.
4. The Deputy/Assistant Commissioner, CGST & C. Ex., Division-II, Ahmedabad-North Commissionerate.
5. The Superintendent, CGST & C. Ex., Range-I, Division- II, Ahmedabad-North Commissionerate.
6. The Superintendent [Systems], CGST & C.Ex., Appeals, Ahmedabad .
7. Guard File/P. A. File.

