



आयुक्त का कार्यालय, (अपीलस)
Office of the Commissioner,
केंद्रीय जीएसटी, अहमदाबाद आयुक्तालय

Central GST, Appeal Commissionerate- Ahmedabad
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad-380015
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DIN20201164SW000005E6A

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : V2(GST)166/Ahd-South/Appeals/2019-20

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-001-APP-JC-022/2020-21
दिनांक Date : 27.11.2020 जारी करने की तारीख Date of Issue : 07.12.2020

श्री मुकेश राठोर संयुक्त आयुक्त (अपील) द्वारा पारित

Passed by Shri. Mukesh Rathor, Joint.Commissioner, CGST (Appeals) Ahmedabad.

ग Arising out of Order-in-Original No ZA240919003731K दिनांक: 03.09.2019 Passed by
Superintendent, CGST, Ghatak-18, Range—5, Division-2 Ahmedabad South.

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent:

Appellant- M/s. Nikhil Mukesh Shah, having Trade Name 'M/s M. Chimanlal & Co.,
46/47 TP 138, Bombay Deluxe Estae Opp. Shakti Estate, Ahmedabad, Isanpur, Narol
Higway, Ahmedabad 382443.

Respondent- Superintendent, CGST, Ghatak-18, Range—5, Division-2 Ahmedabad South.

(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) <u>Full amount of Tax, Interest, Fine, Fee and Penalty</u> 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

M/s. Nikhil Mukesh Shah, having Trade Name 'M/s M. Chimanlal & Co., 46/47 TP 138, Bombay Deluxe Estae Opp. Shakti Estate, Ahmedabad, Isanpur, Narol Higway, Ahmedabad 382443 (*hereinafter referred to as 'appellant'*) has filed the present appeal against the Order for Cancellation of Registration dated 03.09.2019 having Reference No. ZA240919003731K (*hereinafter referred to as 'impugned order'*) issued by the Superintendent, CGST, Ghatak-18, Range—5, Division-2 Ahmedabad South (*hereinafter referred to as 'adjudicating authority'*).


2. Briefly stated the facts are that the appellant is holding GST Registration number 24CGWPS4222E2Z6. Vide impugned order, the adjudication authority has cancelled the said registration with effect from 03.09.2019 on the ground that the appellant tax payer has not filed returns for more than six months. Feeling aggrieved with the impugned order, the appellant filed the present appeal.

3. However, vide letter dated 26.11.2020, the appellant has submitted that they have filed all the GST return with tax, Interest, late fees all paid and applied for GST Number revocation and that subsequently their registration has been revoked by the competent authority. So, they are withdrawing their appeal filed in the matter.

4. Since the appeal filed is solely against the cancellation of registration of the appellant and the same has now been revoked by the competent authority, the appeal under consideration has become infructuous. Accordingly, considering the appellant's request for withdrawal of appeal, I dismiss the appeal as withdrawn.

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

Attested:

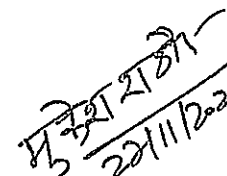

(Anilkumar P.)
Superintendent (Appeals),
CGST, Ahmedabad.

BY SPEED POST TO:

M/s. Nikhil Mukesh Shah,
46/47 TP 138, Bombay Deluxe Estae
Opp. Shakti Estate, Ahmedabad,
Isanpur, Narol Higway,
Ahmedabad 382443.

Copy to:-

1. The Chief Commissioner, Central Tax Zone, Ahmedabad.
2. The Pr. Commissioner, Central Tax, Ahmedabad South.
3. The Superintendent Commissioner, Central Tax, Division-II, Ahmedabad South.
4. Guard file.
5. P.A file.


(मुकेश शर्मा)

संयुक्त आयुक्त(अपील्स)

Date : 27.11.2020

