



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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टेलीफैक्स 07926305136



रजिस्टर्ड डाक ए.डी. द्वारा

(DIN: 20210364SW00003883AE)

क फाइल संख्या : File No : GAPPL/6/2020

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-001-APP-JC-047/20-21  
दिनांक Date : 19-03-2021 जारी करने की तारीख Date of Issue :

श्री मुकेश राठोर संयुक्त आयुक्त (अपील) द्वारा पारित

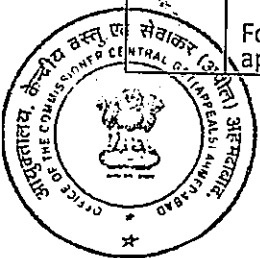
Passed by Shri. Mukesh Rathor, Joint.Commissioner (Appeals)

ग Arising out of Order-in-Original No ZA990220000401A दिनांक: 04.02.2020 issued by Assistant Commissioner, Central GST, Division-I, Ahmedabad-South

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

M/s . Espay Fintech Private Limited having registered address at 11<sup>th</sup> Floor, G-1106 to 1109, Titanium City Centre, Anandnagar, Ahmedabad, Gujarat-380015.

	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 <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> 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 <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> .



ORDER IN APPEAL

M/s. Espay Fintech Private Limited having registered address at 11<sup>th</sup> Floor, G-1106 to 1109, Titanium City Centre, Anandnagar, Ahmedabad, Gujarat-380015 (*hereinafter referred to as 'appellant'*) has filed the present appeal against the Order of Rejection of Application for Revocation of Cancellation dated 04.02.2020 having Reference No. ZA990220000401A (*hereinafter referred to as 'impugned order'*) issued by the Assistant Commissioner, Division-1, Ahmedabad South (*hereinafter referred to as 'adjudicating authority'*).

2. Facts of the case, in brief, are that the appellant is registered under the Central Goods and Service Tax Act, 2017 vide GST Registration Number 24AAECE6324J1ZQ. Their registration was cancelled under Section 29 (3) of CGST Act, 2017 on 04.02.2020 for non filing of GST returns for last six months. The appellant has, after filing of returns, applied for revocation of cancelled registration vide ARN reference no. AA2412190729901 on 27.12.2019. Vide the impugned order their application for revocation of cancellation was rejected.

3. Being aggrieved with the impugned order, the appellant preferred this appeal on the ground that the Adjudicating Authority has erred in rejecting the Application for Revocation of Cancellation of Registration by passing order GST REG-05, as there is only procedural lapse and all taxes along with interest and late fee are already filed.

4. The appellant vide letter dated 04.03.2021 has submitted that CBIC, as interim measure has issued removal of Difficulty Order RoD Order 01/2020-Central Tax vide which the assessee were given one time opportunity to revive GSTN; that they have availed the benefit of the same by filling Form GST REG-21 and their application was accepted by the Range Officer and the Order for Revocation of Cancellation of Registration dated 08.10.2020 was issued. Since, their GST Registration is restored now, they are withdrawing their appeal in the matter.


5. Since the appeal filed is solely against the order of rejection of application for revocation of cancellation of the appellant and the GST registration of the appellant 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.

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

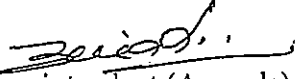
*30.10.21*

*मुकेश राठौर*  
19/03/24

(मुकेश राठौर)  
संयुक्त आयुक्त (अपील्स)



Attested:

  
Superintendent (Appeals),  
CGST, Ahmedabad.

**BY SPEED POST TO:**

M/s Espay Fintech Private Limited ,  
11<sup>th</sup> Floor, G-1106 to 1109, Titanium City Centre,  
Anandnagar, Ahmedabad, Gujarat-380015

**Copy to:-**

1. The Chief Commissioner, Central Tax Zone, Ahmedabad.
2. The Pr. Commissioner, Central Tax, Ahmedabad South.
3. The Assistant Commissioner, Central Tax, Division-I, Ahmedabad South.
4. The Deputy/Asstt. Commissioner (Systems), Central Excise, Ahmedabad-South
5. Guard file
6. P.A file.



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