



सत्यमेव जयते

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

Central GST, Appeal Commissionerate, Ahmedabad

जीएसटी भवन, राजस्व मार्ग, अम्बावाडी अहमदाबाद ३८००१५.

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015

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रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/22/2022-APPEAL/5793705298
ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-105/2021-22**
दिनांक Date : **12-01-2022** जारी करने की तारीख Date of Issue : **12-01-2022**

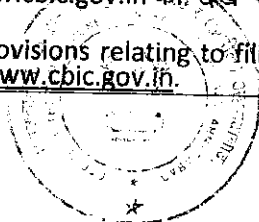
श्री मिहिर रायका_अपर आयुक्त (अपील) द्वारा पारित

Passed by Shri. Mihir Rayka, Additional Commissioner (Appeals)

ग Arising out of Order-in-Original No. **ZA2401211006666** दिनांक: **22-01-2021** issued by
Superintendent and Ghatak 8, Range-2, CGST, Division I, Ahmedabad South

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
M/s. Matun Finconcepts, B 107, Ganesh Plaza,
Navrangpura Post Office, Navrangpura, Ahmedabad-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

M/s. Matun Finconcepts, B 107, Ganesh Plaza, Navrangpura Post Office, Navrangpura, Ahmedabad -380 009 (hereinafter referred to as 'the appellant') has filed the present appeal on dated 16-12-2021 against Order No. ZA2401211006666 dated 22-1-2021 (hereinafter referred to as 'the impugned order') passed by the Superintendent, Ghatak 8, Ahmedabad (hereinafter referred to as 'the adjudicating authority').

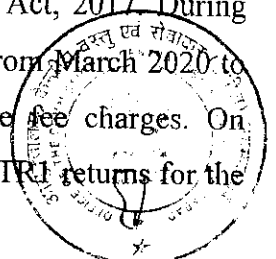
2. The appellant was registered under GSTIN 24AOCPS6551E2ZZZ. The appellant was issued show cause notice reference number ZA2412201167631 dated 30-12-2020 proposing cancellation of their registration on the ground that the appellant has not filed returns for a continuous period of six months. The adjudicating authority vide impugned order ordered cancellation of their registration with effect from 22-1-2021 on the following reasons :

The Notice for cancellation is approved and registration is cancelled in terms of Section 29 (2) of CGST Act, 2017. However though cancellation, liability to pay all the pending tax, interest, penalty, fee, fine or any other dues if any and other legal liabilities, if any also remain continue and assessee are requested to pay the same in terms of Section 29 (3) and (5) of CGST Act, 2017. Also the assessee is required to file final return in GSTR 10 within 3 months from the date of cancellation.

3. Being aggrieved the appellant filed the present appeal submitting that all pending GST returns filed till January 2021 as the portal window does not allow to file after the said period. The appellant also requested to revoke cancellation of GST registration and allow to file further GST returns.

4. Personal hearing was held on dated 7-1-2022. Shri Sarkar Anindya Nityaranajan, authorized signatory appeared on behalf of the appellant on virtual mode. He said that he has nothing more to add to their written submission till date.

5. I have carefully gone through the facts of the case, grounds of appeal, submissions made by the appellant and documents available on record. At the outset, I find that the impugned order was communicated to the appellant on dated 22-1-2021 and present appeal was filed on 16-12-2021 ie after a period of 11 months and hence the appeal was filed beyond the time limit prescribed under Section 107 of the Act. However as per Hon'ble Supreme Court's Order dated 23-3-2020 ; Order dated 27-4-2021 and Order dated 23-9-2021, extending the time limit for filing of appeal, I hold that the present appeal is not hit by time limitation factor. In the subject case the registration was cancelled on the ground of non submission of returns for continuous period of six months prior to January 2021 under Section 29 (2) of CGST Act, 2017. During appeal the appellant has submitted copy of GSTR3B returns for the period from March 2020 to January 2021 and also intimated that they had paid tax, interest and late fee charges. On verification in GST Portal I find that the appellant has filed GSTR3B and GSTR1 returns for the

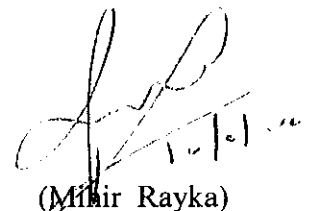


period from June 2020 to January 2021 on dated 7-12-2021. The appellant has also submitted copy of challans towards payment of IGST and late fees.

6. As per Rule 23 of CGST Rules, 2017, in case of cancellation of registration due to non filing of returns under Section 29 (2) of CGST Act, 2017 the registered person need to file an application for revocation of cancellation of registration with appropriate authority after filing the return and paying applicable tax dues, interest, penalty and late fee. In the subject case the appellant has not filed any application for revocation of cancellation of their registration either within the stipulated time limit prescribed under Rule 23 of CGST Rules, 2017. However, with regard to compliance of proviso to Rule 23 of Rules, the appellant has submitted copy of GSTRB and GSTR1 return filed for six month period prior to January 2021 and also submitted challans evidencing payment of tax and late fee. Since the appellant has sought relief in appeal for restoration of their registration after complying with the requirement prescribed under proviso to Rule 23 of CGST Rules, 2017, I find it just and fair to allow this appeal. Regarding filing of GSTR10 return I find that as per Section 45 read with Section 29 (1) of CGST Act, 2017 read with Rule 20 of CGST Rules, 2017 read with CBIC Circular No.69/43/2018-GST dated 26-10-2018 the necessity to file GSTR 10 return arise in case of cancellation of registration as per application filed by the registered person. Besides GSTR10 is the last return to be filed when the registered person cease to continue their business operations. However from the facts of the case I find that in the subject case the registration was cancelled under Section 29 (2) of CGST Act, 2017 for non submission of returns for continuous period of six months and that the appellant has also sought revocation of cancellation of their registration for continuing their business activity. Therefore I hold that filing of return GSTR10 is not required in this case. Needless to say any request for revocation of cancellation of registration may be considered by the appropriate authority subject to provisions of Act, Rules and instructions in force and after verification of dues paid by the appellant. Accordingly I set aside the impugned order and allow the appeal filed by the appellant.

अपील कर्थाद्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

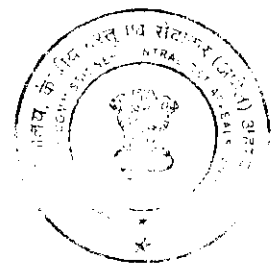
7. The appeal filed by the appellant stands disposed of in above terms.



(Mihir Rayka)
Additional Commissioner (Appeals)

Date :
Attested

(Sankara Raman B.P.)
Superintendent
Central Tax (Appeals),
Ahmedabad
By RPAD
To,
M/s. Matun Finconcepts,
B 107, Ganesh Plaza,



By RPAD

To,

M/s. Matun Finconcepts,
B 107, Ganesh Plaza,
Navrangpura Post Office,
Navrangpura, Ahmedabad-380009

Copy to :

- 1) The Principal Chief Commissioner, Central tax, Ahmedabad Zone
- 2) The Commissioner, CGST & Central Excise (Appeals), Ahmedabad
- 3) The Commissioner, CGST, Ahmedabad South
- 4) The Assistant Commissioner, CGST, Division IV-Vastrapur, Ahmedabad South
- 5) The Additional Commissioner, Central Tax (Systems), Ahmedabad South
- 6) Guard File
- 7) PA file

