



## 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



DIN-202202645W00000038:9

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/69/2022-APPEAL / 6078-83  
ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-112/2021-22**  
दिनांक Date : **08-02-2022** जारी करने की तारीख Date of Issue : **09-02-2022**

श्री मिहिर रायका अपर आयुक्त (अपील) द्वारा पारित

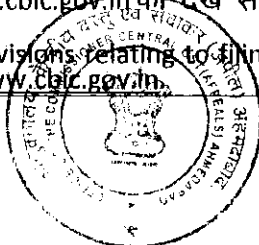
Passed by Shri. Mihir Rayka, Additional Commissioner (Appeals)

Arising out of Order-in-Original No. **ZA240221166475R** दिनांक: **15-02-2021** issued by Superintendent, Range IV, Division I, Ahmedabad South

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

**M/s. Vibhu Multi Prints and Graphics, Shop 2, Harsh Apartment,  
Near Kumkum Vidyalay, Uttamnagar, Maninagar, Ahmedabad-380008**

(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) <b>Full amount of Tax, Interest, Fine, Fee and Penalty</b> arising from the impugned order, as is admitted/accepted by the appellant, and (ii) A sum equal to <b>twenty five per cent</b> 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. Vibhu Multi Prints and Graphics, Shop 2, Harsh Apartment, Near Kumkum Vidyalay, Uttamnagar, Maninagar, Ahmedabad 380 008 (hereinafter referred to as the appellant) has filed the present appeal on dated 10-12-2021 against Order No. ZA240221166475R dtd 15-2-2021 (hereinafter referred to as the impugned order) passed by the Superintendent, Range IV, Division I, Ahmedabad South (hereinafter referred to as the adjudicating authority)

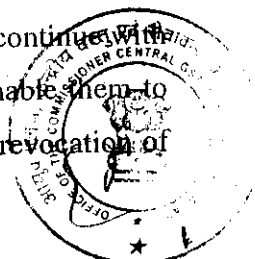
2. Briefly stated the fact of the case is that the appellant's GST registration No. 24ACSPR4953P1ZL was cancelled by the adjudicating authority vide impugned order with effect from 1-3-2020 on the ground that they had filed GSTR3B return till February 2020 and not filed any returns till the date of impugned order; not responded nor attended personal hearing on schedule date and registration was cancelled suo moto under Section 29 of CST Act, 2017.

3. Being aggrieved the appellant filed the present appeal on the ground that due to covid 19 payments were not received from customer and due to financial crisis were not able to make payment of tax and not able to file GST returns. However the appellant has detailed worksheet showing their GST liability for the period January 2020 onwards and also submitted copy of challan for payment of CGST and SGST totaling Rs. 3,90,788/-.

4. Personal hearing was held on dated 17-1-2022. Shri Vaibhav Bgadiya, authorized representative appeared on behalf of the appellant on virtual mode. He stated that he has nothing more to add to their written submission.

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 15-2-2021 and present appeal was filed on 10-12-2021 i.e. after a period of 10 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.

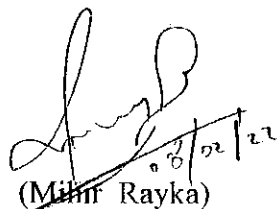
6. In the subject case the registration was cancelled retrospectively with effect from 1-3-2020 vide Order dated 15-2-2021. I also notice that post cancellation of their registration the appellant has not filed any application for revocation of cancellation of their registration within the stipulated time limit prescribed under Rule 23 of CGST Rules, 2017 but sought relief in appeal for restoration of their registration. In this case the appellant has filed appeal for revocation of cancellation of registration after determining and paying GST liability for the period from January 2020 to October 2021. Thus, I find that the appellant intend to continue with their business activity under the provisions of GST Law. Therefore, in order to enable them to observe provisions of GST Law and pay GST, I find that just and fair to order for revocation of



cancellation of their GST registration. I further hold that revocation of cancellation of their registration is subject to payment of all dues and in accordance with provisions of CGST Act and Rules. 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।

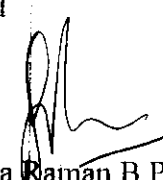
8. The appeal filed by the appellant stands disposed of in above terms.

  
(Mihir Rayka)

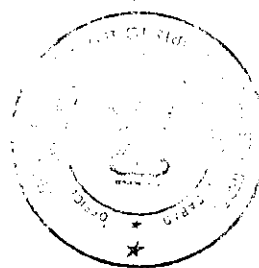
Additional Commissioner (Appeals)

Date :

Attested

  
(Sankar Raman B.P.)  
Superintendent  
Central Tax (Appeals),  
Ahmedabad

By RPAD



To,  
M/s. Vibhu Multi Prints and Graphics,  
Shop 2, Harsh Appartment,  
Near Kunkum Vidyalay,  
Uttamnagar, Maninagar,  
Ahmedabad 380 008

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 VI, Ahmedabad South.
- 5) The Superintendent, CGST, Range IV, Division I, Ahmedabad South
- 6) The Additional Commissioner, Central Tax (Systems), Ahmedabad South
- 7) Guard File
- 8) PA file

