



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, अम्बावाड़ी अहमदाबाद ३८००१५.

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015

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DIN-202203645W000060717E

रजिस्टर्ड डाक ए.डी. द्वारा

- क फाइल संख्या : File No : GAPPL/ADC/GSTP/2074/2021 -APPEAL / 6547 - 53
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-135/2021-22**
दिनांक Date : **07-03-2022** जारी करने की तारीख Date of Issue : **14-03-2022**
- श्री मिहिर रायका_अपर आयुक्त (अपील) द्वारा पारित
- Passed by Shri. Mihir Rayka, Additional Commissioner (Appeals)
- ग Arising out of Order-in-Original No. **ZA2401210289818 DT. 07.01.2021** issued by Superintendent, CGST, Range I, Division V (Odhav) Ahmedabad South
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

Shri Viren Shah of M/s. Vikas Pharmaceuticals, Shed No. 210,

Fortune Industrial Park, Singarva- Kathwada Road, Kathwada, Ahmedabad-382430

(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

Shri Viren Shah of M/s.Vikas Pharmaceuticals, Shed No.210, Fortune Industrial Park, Singarva-Kathwada Road, Kathwada, Ahmedabad 382 430 (hereinafter referred to as the appellant) has filed the present appeal on dated 17-8-2021 against Order No.ZA2401210289818 dated 7-1-2021 (hereinafter referred to as 'the impugned order) passed by the Superintendent, CGST, Range I Division V (Odhav) Ahmedabad South. (hereinafter referred to as the adjudicating authority)

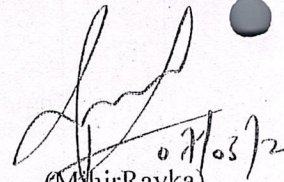
2. Briefly stated the fact of the case is that the appellant's GSTIN Registration No.24LMUPS3407E1ZM was cancelled by the adjudicating authority with effect from 7-1-2021 due to non submission of compliance and non filing of returns. Being aggrieved the appellant filed the present appeal on the ground that due to Covid 19 their accountant has resigned and they were not aware for return filing procedure and hence could not filed their GST returns within stipulated time limit ; that they had filed GST returns upto January 2021 with interest and late fees. Copy of the returns attached. The appellant requested to restore their GSTN and cancel the impugned order.

3. The appellant via email dated 4-3-2022 submitted letter dated NIL intimating that they had filed appeal against cancellation order but as per CGST Notification their GSTN has been restored from jurisdictional office so they want to withdraw their appeal as no any dispute in appeal. Hence they requested to accept appeal withdraw application and drop the proceedings.

4. I have carefully gone through the facts of the case grounds of appeal and documents available on record. I find that the GST registration was cancelled due to non filing of returns. During appeal the appellant intimated that their GST registration was restored and hence they withdraw their appeal. In view of above since relief sought in the present appeal for revocation of cancellation of their registration has already been allowed, I find that the decision in present appeal no more serve any purpose and has become infructuous. Further as the appellant has voluntarily and unconditionally withdrawn their appeal, I dismiss the appeal as withdrawn by the appellant.

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

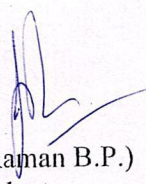
5. The appeal filed by the appellant stands disposed of in above terms.


(M. HirRayka)

Additional Commissioner (Appeals)

Date :

Attested


(Sankara Raman B.P.)
Superintendent
Central Tax (Appeals),
Ahmedabad
By RPAD

To,

Shri Viren Shah of M/s.Vikas Pharmaceuticals,
Shed No.210, Fortune Industrial Park,
Singarva-Kathwada Road,
Kathwada, Ahmedabad 382 430



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 Additional Commissioner, Central Tax (Systems), Ahmedabad South
- 5) The Asst./Deputy Commissioner, CGST, Division-V, Ahmedabad South
- 6) Superintendent, , Division-V, Ahmedabad South
- 7) Guard File
- 8) PA file

