



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



07926305065-

टेलिफैक्स 07926305136



DIN-202203645W000000E990

रजिस्टर्ड डाक ए.डी. द्वारा

क

फाइल संख्या : File No : GAPPL/ADC/GSTP/2073/2021 -APPEAL / 6860 - 66

ख

अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-136/2021-22**

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

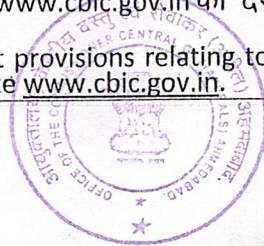
Arising out of Order-in-Original No. **ZA240221001060S DT. 01.02.2021** issued by Superintendent, CGST, Range V, Division II (Vatva) Ahmedabad South

घ

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

**Shri Murtuza Yusufali Kapasi of M/s. Liliyawala Sales Agency,
18, Rajdeep Estate, Vatva, Ahmedabad-380028**

(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 Murtuza Yusufali Kapasi of M/s.Liliyawala Sales Agency, 18, Rajdeep Estate, Vavta, Ahmedabad 380 028 (hereinafter referred to as the appellant) has filed the present appeal on dated 27-8-2021 against Order No.ZA240221001060S dated 1-2-2021 (hereinafter referred to as 'the impugned order) passed by the Superintendent, CGST, Range V, Division II (Vatva) Ahmedabad South (hereinafter referred to as the adjudicating authority).

2. Briefly stated the fact of the case is that the appellant's GSTIN 24AFRPK9368P1ZC was cancelled by the adjudicating authority with effect from 1-2-2021 under Section 29 (2) (A) AND 29 (2) (E) read with Section 29 (3) of CGST Act, 2017 for non filing of returns for a continuous period of six months. Being aggrieved the appellant filed the present appeal on the ground that due to severe financial stress in the business they were not able to file revocation and discharge liability of GST ; that they should be given reasonable opportunity of being heard and they are ready to pay interest and penalty as applicable to activate the GST number.

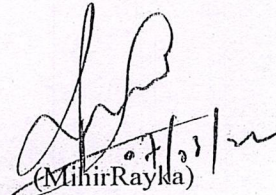
3. During appeal proceedings the authorized person of the appellant Shri Deepak Vyas of M/s.Thakker Vyas and Co via email dated 25-2-2022 informed that they had made appeal in case of M/s.Liliyawala Sales Agency having GST no. 24AFRPK9368P1ZC for the restoration of the above mentioned GST number. Due to the Scheme of the Government extending time limits for the revocation application they had filed the same and restored the GST number. Hence they requested to drop the appeal proceedings and do the needful.

4. I have carefully gone through the facts of the case, grounds of appeal, submission 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 1-2-2021 and the present appeal was filed on dated 27-8-2021 ie after six months. However as per Hon'ble Supreme Court's Order dated 23-3-2020 and Order dated 27-4-2021, extending the time limit for filing of appeal, I hold that the present appeal is not hit by time limitation factor.

5. Before recording discussion on merits of the case, I have gone through the email dated 25-2-2022 send by the appellant as per which the appellant informed that their GST registration was already restored and hence requested to drop the proceedings in subject appeal. I have verified the status of the registration in GST portal and find that the status of registration of the appellant as on date is shown as 'Active', which indicate that the cancellation of their registration was revoked by the appropriate authority and their registration was made operational. Since, relief sought in the present appeal is also revocation of cancellation of their registration, which has already been allowed, I find that the decision in present appeal no more serve any purpose and has become infructuous. Therefore, I dismiss the appeal as infructuous.

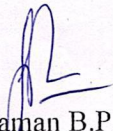
अपील कर्थाद्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

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


(MihirRayka)

Additional Commissioner (Appeals)

Date :
Attested


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



By RPAD,

To,
Shri Murtuza Yusufali Kapasi of
M/s. Liliyawala Sales Agency,
18, Rajdeep Estate, Vatva,
Ahmedabad-380028

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-II- Vatva, Ahmedabad South
- 6) Superintendent, Range-V, Division-II, Ahmedabad South
- ✓ 7) Guard File
- 8) PA file

