



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  
07926305065- टेलिफैक्स 07926305136



DIN-202203645W0000111AFD

रजिस्टर्ड डाक ए.डी. द्वारा

- क फाइल संख्या : File No : GAPPL/ADC/GSTP/2078/2021 -APPEAL /7245-51
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-149/2021-22**  
दिनांक Date : **28-03-2022** जारी करने की तारीख Date of Issue : **29-03-2022**  
श्री मिहिर रायका अपर आयुक्त (अपील) द्वारा पारित  
Passed by Shri. Mihir Rayka, Additional Commissioner (Appeals)
- ग Arising out of Order-in-Original No. **ZA240121116261G DT. 27.01.2021** issued by  
Superintendent, CGST, Range III, Division VI (Vastrapur), Ahmedabad South
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent  
**Shree Binanti Deep Shah of Binanti Store, Flat-7, Pupam Apts,  
Opp UCO Bank Flats, Bhudarpura Rd. Ambawadi, Ahmedabad, Gujarat-380006**

(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

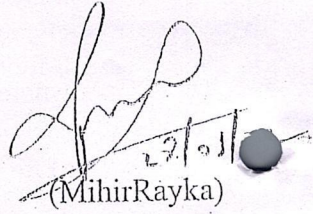
M/s.Binanti Store, Flat No.7, Pupam Apartments, Bhudarpura road, Ambawadi, Ahmedabad (hereinafter referred to as the appellant) has filed the present appeal on dated 13-8-2021 against Order No.ZA240121116261G dated 27-1-2021 (hereinafter referred to as 'the impugned order') passed by the Superintendent, CGST, Range III, Division VI (Vastrapur) 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.24BNBPS1248H1Z4 was cancelled by the adjudicating under Section 29 (2) of CGST Act, 2017 with effect from 27-1-2021. Being aggrieved the appellant filed the present appeal. During appeal proceedings the appellant via email dated 24-3-2022 informed that their GSTIN was restored and hence they want to withdraw the present appeal.

3. I have carefully gone through the facts of the case. I find that the present appeal was filed for revocation of cancellation of registration. During appeal the appellant informed that their registration was already restored and made active. 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'. Since the present appeal was filed for revocation of cancellation of their registration which has already been allowed by the appropriate authority, I find that further decision in present appeal no more serve any purpose and have become infructuous. Further the appellant has voluntarily withdrawn the present appeal as their registration was restored. Therefore, I dismiss the appeal as infructuous/withdrawn.

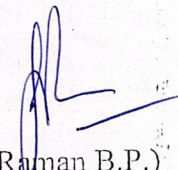
अपील कर्थाद्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

4. 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,  
M/s.Binanti Store,  
Flat No.7, Pupam Apartments,  
Bhudarpura road, Ambawadi, Ahmedabad  
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 III, Division VI, Ahmedabad South
- 6) The Additional Commissioner, Central Tax (Systems), Ahmedabad South
- 7) Guard File
- 8) PA file

