



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-20210964SW0000111991

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/1681/2021-APPEAL/3195 To 3201

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-JC-25/2021-22**

दिनांक Date : **16-09-2021** जारी करने की तारीख Date of Issue : **22-09-2021**

श्री मिहिर रायका संयुक्त आयुक्त (अपील) द्वारा पारित

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

ग Arising out of Order-in-Original No **ZA241220108379W** दिनांक: **28.12.2020** issued by Superintendent,CGST, Range-V, Division-VII-Satellite, Ahmedabad South

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

M/s. Pearl Liesure Private Limited,11,Gadir Residency, Near Congress Bhavan, Kochrab, Paladi-Ahmedabad 380007

(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. Pearl Liesure Private Limited, 11, Gadir Residency, Near Congress Bhavan, Kochrab, Paladi-Ahmedabad 380007 (hereinafter referred to as '**appellant**') has filed present appeal against Order bearing reference No. ZA241220108379W dated 28.12.2020 for cancellation of Registration (hereinafter referred to as '**impugned order**'), issued by Superintendent, Range-V, Division-VII-Satellite, Commissionerate-Ahmedabad- South (hereinafter referred to as '**adjudicating authority**').

2. The brief facts of the case are that the appellant was registered under GST having registration number 24AAPCS6990P1Z9. They were issued with a show cause notice dated 16.12.2020 asking as to why their registration should not be cancelled for not filing returns for a continuous period of six months. Subsequently, vide the impugned order, their GST Registration was cancelled w.e.f. 01.11.2020 under Section 29(2) of the CGST Act, 2017, as the appellant failed to file monthly/quarterly returns for a continuous period of six months.

3. Being aggrieved, the appellant filed the present appeal against the impugned order submitting that they have filed all GSTR upto October, 2020 and that due to health reason and Covid condition, he has not been able to file revocation of cancellation in time limit and has requested to consider revocation of their registration.

4. Personal hearing in the matter was held on 27.08.2021 through virtual mode. Shri Vipul Khandar attended the hearing. He reiterated the grounds of appeal memorandum and requested to consider the same.

5. It is observed that the appellant is in appeal as he has not been able to file revocation of cancellation of registration as the time period of 90 days for the same was expired. In this regard, the Government of India has now issued a Notification No.34/2021-Central Tax dated 29.08.2021 under Section 168A of the CGST Act, 2017 extending the timelines for filing of application for revocation of cancellation of registration to 30th September, 2021, where the due date of filing of application for revocation of cancellation falls between 1st March 2020 to 31st August, 2021 in cases where registrations have been cancelled under clause (b) or clause (c) of subsection (2) of Section 29 of the said Act. The case of the appellant seems to be squarely covered by the above Notification.

On verification of the status of registration of the appellant on the GSTIN, it is found that the same is shown as active, meaning whereby the cancellation of registration has been revoked. Thus, it seems that the relief sought by the appellant in the appeal has



already been allowed to the appellant. As such, the appeal under consideration no more serve any purpose and has become infructuous. The appeal is, therefore, dismissed as infructuous.

6. अपीलकर्ताद्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

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

Attested



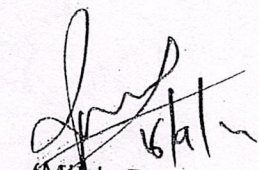
(H. S. Meena)
Superintendent
Central Tax (Appeals)
Ahmedabad

By R.P.A.D.

To,
M/s. Pearl Liesure Private Limited,
11, Gadir Residency, Near Congress Bhavan,
Kochrab, Paladi-Ahmedabad 380007

Copy to:

1. The Principal Chief Commissioner of Central Tax, Ahmedabad Zone.
2. The Commissioner, CGST & C.Excise, Appeals, Ahmedabad
3. The Commissioner, Central GST & C.Ex, Commissionerate-Ahmedabad South
4. Superintendent, CGST & C.Ex, Range-V, Division-VII- Satellite. Commissionerate Ahmedabad South
5. The Assistant Commissioner, CGST & C.Ex, Commissionerate Division-VII-Satellite, Ahmedabad South
6. The Additional Commissioner, Central Tax (System), Commissionerate Ahmedabad South
7. Guard File.
8. P.A. File


(Mihir Rayka)
Joint Commissioner (Appeals)
Date: .09.2021

