



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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टेलिफैक्स 07926305136



DIN-20211064SW0000999CF2

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/1969/2021-APPEAL/3596 703602

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-JC-30/2021-22**
दिनांक Date : **07-10-2021** जारी करने की तारीख Date of Issue : **07-10-2021**

श्री मिहिर रायका संयुक्त आयुक्त (अपील) द्वारा पारित

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

ग Arising out of Order-in-Original No **ZA2402200535327** दिनांक: **17-2-2020** issued by
Superintendent,CGST, Range-IV, Division I (Rakhial),Ahmedabad South

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

Shri Sohel Rafiqebhai Chippa Proprietor M/s.Auto Ads, 2820/2,

Rupa Lawar Pole, Tajpur, Jamalpur, Ahmedabad 380 001

(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

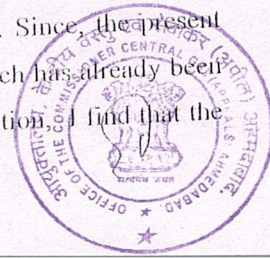
Shri Sobel Rafiqebhai Chippa Proprietor M/s.Auto Ads, 2820/2, Rupa Lawar Pole, Tajpur, Jamalpur, Ahmedabad 380 001 (hereinafter referred to as 'the appellant') has filed the present appeal on dated 26-8-2021 against Order No.ZA2402200535327 dated 17-2-2020 (hereinafter referred to as 'impugned order') passed by the Superintendent Range IV, Division I (Rakhial), Ahmedabad South (hereinafter referred to as 'the adjudicating authority').

2. The brief facts of the case are that the appellant was registered under GST Registration No.24AL.GPC9496FIZY.. The appellant was issued show cause notice No.ZA2409190703169 dated 24-09-2019 for cancellation of their registration by the Superintendent, Range 5, Division 2 for the reason that the appellant has not filed returns for a continuous period of six months. The show cause notice was adjudicated by the adjudicating authority vide impugned order wherein the adjudicating authority has ordered cancellation of their registration with effect from 17-2-2020.

3. Being aggrieved the appellant filed the present appeal on the ground that due to financial issue and sometimes later Covid 19 situation, he was not able to pay tax and that is why he could not file returns in the past, ; that he had filed GSTR3B returns till October 2019 and GSTR1 return till February 2020, and hence requested for revocation of cancellation of their registration.

4. I have carefully gone through the facts of the case, grounds of appeal and submissions made by the appellant. I find that the present appeal was filed for revocation of cancellation of their GST registration. It is not brought on records as to whether post cancellation of their registration the appellant has filed any application for revocation of cancellation of their registration before the jurisdictional Range Superintendent or not, in terms of Section 30 of CGST Act, 2017 read with Rule 23 of CGST Rules, 2017.

5. The appellant has submitted that they had filed returns and also submitted copy of the same, as per which the appellant has filed GSTR1 returns till February 2020 and GSTR3B returns till October 2019 and also submitted copy of challans for late fees. On further verification of current status of their registration in GST Portal, I find that the status of their registration, as on date, was shown as 'Active', which indicate that the cancellation of their registration was revoked by the appropriate authority and made operational. Further the appellant vide letter dated NIL (received on 22-9-2021), intimated that they had got restoration of their GST number and they want t withdraw the present appeal and requested to accept their withdrawal application. Since, the present appeal is filed for revocation of cancellation of their registration, which has already been allowed and the appellant has also suo motto withdrawn their application, I find that the



decision in present appeal no more serve any purpose and has become infructuous. Therefore, I dismiss the appeal as infructuous and withdrawn.

अपील कर्था द्वारा 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.

(Mihir Rayka)
Joint Commissioner (Appeals)

Date :

Attested

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



By RPAD

To,

Shri Sohel Rafiqebhai Chippa
Proprietor M/s.Auto Ads,
2820/2,
Rupa Lawar Pole,
Tajpur, Jamalpur,
Ahmedabad 380 001

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