



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

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**DIN-20211064SW0000323757**

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/1245/2021-APPEAL / 3582 703588

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-JC-31/2021-22**  
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 **ZA2402200552339** दिनांक: **18-2-2020** issued by  
Superintendent, CGST, Range-I, Division-IV-Narol, Ahmedabad South

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

**Shri SOHELHUSEIN MOHMEDHUSEIN QURESHI (M/S.REHMAT MILK  
SUPPLIER) 22, Nauman Duplex, Opp Almadine Masjid, Behind Arafat Row House, Near  
Kheru Wala Hall, Danilimda, 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) <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

Shri SOHELHUSEIN MOHMEDHUSEIN QURESHI (M/S.REHMAT MILK SUPPLIER), 22, Nauman Duplex, Opp Almadine Masjid, Behind Arafat Row House, Near Kheru Wala Hall, Danilimda, Ahmedabad 380 028 (hereinafter referred to as 'the appellant') has filed the present appeal on dated 8-7-2021 against Order No.ZA2402200552339 dated 18-2-2020 (hereinafter referred to as 'the impugned Order') passed by the Superintendent, Range I, Division IV, Ahmedabad South. (hereinafter referred to as the 'adjudicating authority').

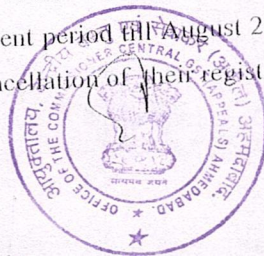
2. The brief facts of the case are that the appellant is registered under GST Registration No.24AAQPQ5108BIZW. The appellant was issued show cause notice dated 27-11-2019 for cancellation of their registration by the Superintendent, Ghatak 16 (Ahmedabad) Range 5, Division 2, Gujarat for the reason that the appellant has not filed returns for a continuous period of six months. The show cause notice was decided by the adjudicating authority vide impugned Order wherein the adjudicating authority has cancelled their GST registration with effect from 18-2-2020 on the following reasons :

*You have not attended the personal hearing and also not file the required returns therefore your registration cancelled. Further, you are directed to file all remaining GSTR1 and GSTR 3B returns, Annual returns for the year 2017-2018, 2018-2019 and final return GSTR 10 within prescribed time limit without fail.*

3. Being aggrieved the appellant filed the present appeal on dated. 8-7-2021 on the ground that their consultant and accountant who were responsible for GST and accounts had not filed the returns and kept them in dark. They were totally unaware of this matter. So they request to hear out application and help them this situation positively and prayed to restore their GST number.

4. Personal hearing was held on dated 27-8-2021 through virtual mode. Shri Saiyed Iftekharahmed Sadiquali, Authorized Representative appeared on behalf of the appellant. He stated that he had nothing more to add to their written submission dated 8-7-2021.

5. 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 seeking relief for restoration 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. However, I find that the status of registration of the appellant in GST portal, 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. Further, it is also observed from GST portal that the assessee has also filed relevant returns for the subsequent period till August 2021. Since, relief sought in the present appeal is also for revocation of cancellation of their registration, which has already





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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 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 SOHELHUSEIN MOHMEDHUSEIN QURESHI  
(M/S.REHMAT MILK SUPPLIER),  
22, Nauman Duplex, Opp Almadine Masjid,  
Behind Arafat Row House,  
Near Kheru Wala Hall,  
Danilimda, Ahmedabad 380 028

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