



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-20211064SW0000616816

रजिस्टर्ड डाक ए.डी. द्वारा

- क फाइल संख्या : File No : GAPPL/ADC/GSTP/2071/2021-APPEAL / 3937 70 3963
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-JC-41/2021-22**
दिनांक Date : **14-10-2021** जारी करने की तारीख Date of Issue : **20-10-2021**
श्री मिहिर रायका संयुक्त आयुक्त (अपील) द्वारा पारित
Passed by Shri. Mihir Rayka, Joint Commissioner (Appeals)
- ग Arising out of Order-in-Original No **ZA2401210380847** दिनांक: **08-01-2021** issued by Superintendent, CGST, Range-II, Division-III-Vatva, Ahmedabad South
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
**Shri Munna Ramsagar Sinh, Proprietor M/s.Durga Fabricators, BS Vishvakunj, A
66, Sagar Tenament, Vinzol Cross Road, Vatva, Ahmedabad 382 445**

	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.
	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.
	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
	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.
	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.
	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.
	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.
	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

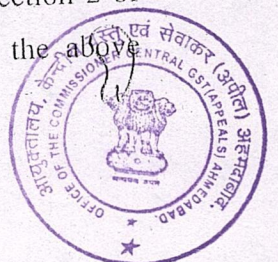
Shri Munna Ramsagar Sinh, Proprietor M/s.Durga Fabricators, BS Vishvakunj, A 66, Sagar Tenament, Virzol Cross Road, Vatva, Ahmedabad 382 445 (hereinafter referred to as 'the appellant') has filed the present appeal on dated 27-8-2021 against Order No.ZA2401210380847 dated 08-01-2021 (hereinafter referred to as 'the impugned Order') passed by the Superintendent, Range II, Division III (Vatva), 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.24DLLPS8103P1ZF. The appellant was issued show cause notice dated 29-12-2020 for cancellation of their registration by the Superintendent, GST, (Ahmedabad) Range II, Division III (Vatva), Ahmedabad 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 8-1-2021 on the following reasons : *The party has failed to file the GST monthly returns for the last six months.*

3. Being aggrieved the appellant filed the present appeal on dated. 27-8-2021 on the ground that they had given data to their tax consultant but he has not filed the returns due to covid and other personal reason. The appellant was not know the same. The appellant came to know around 15th August 2021 when some parties were unable to take credit on the invoices raised by them in February ; that Department has informed that 90 days period has passed and hence they are filing this appeal. They requested to revoke the cancellation order.

4. During appeal proceedings, the appellant vide their email dated 12.10.2021 informed that their GST Registration has been revoked by the jurisdictional officer and requested to withdraw the appeal filed by them.

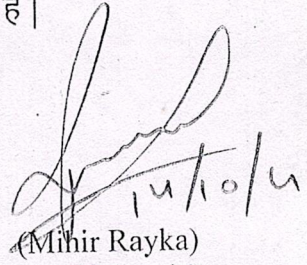
5. I have carefully gone through the facts of the case, grounds of appeal and submissions made by the appellant. I find that the present appeal was filed seeking relief for revocation of cancellation of the registration. It is observed from the records that the appellant has not filed any application for revocation of cancellation of their registration before the appropriate authority as the time limit has expired, and hence sought relief in appeal proceedings. However, as per Notification No.34/021 dated 29-8-2021, the time limit for filing application for revocation of cancellation of registration was extended till 30th September 2021 where the due date of filing of application for revocation falls between 1st March 2020 to 31st August 2021 in cases where registration have been cancelled under clause (b) or clause (c) of subsection 2 of Section 29 of CGST Act, 2017. The case of the appellant squarely covered by the above Notification.



6. I further 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. The appellant has also submitted copy of GSTR 3B returns for the month of January 2021 ie till the month of cancellation of registration. I also find from GST Portal that the appellant has filed GSTR 3B and GSTR1 returns till the month of August 2021. 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 कर्था द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

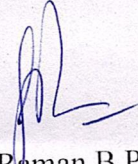
7. The appeal filed by the appellant stands disposed of in above terms.



(Mihir Rayka)
Joint Commissioner (Appeals)

Date :

Attested


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



By RPAD

To,

Shri Munna Ramsagar Sinh,
Proprietor M/s.Durga Fabricators,
BS Vishvakunj,
A 66, Sagar Tenament,
Vinzol Cross Road, Vatva,
Ahmedabad 382 445

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