



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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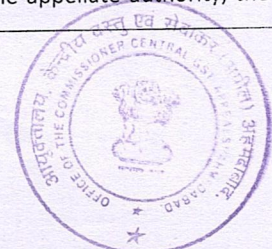


DIN-20211064SW0000312900

रजिस्टर्ड डाक ए.डी. द्वारा

- क फाइल संख्या : File No : GAPPL/ADC/GSTP/1807/2021-APPEAL / मिहिर रायका ० ७० मिहिर ६
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-JC-44/2021-22**
दिनांक Date : **21-10-2021** जारी करने की तारीख Date of Issue : **22-10-2021**
श्री मिहिर रायका संयुक्त आयुक्त (अपील) द्वारा पारित
Passed by Shri. Mihir Rayka, Joint Commissioner (Appeals)
- ग Arising out of Order-in-Original No. No. **ZA240121091976H** दिनांक: **21-01-2021** issued
by Superintendent, Range III, Division VII, Ahmedabad South
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
**M/s. S.P.Traders, 3, Ground Floor, Sigma Icon, Shyamal Char Rasta,
Satellite, Ahmedabad 380015**

(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.S.P.Traders, 3, Ground Floor, Sigma Icon, Shyamal Char Rasta, Satellite, Ahmedabad 380 015 (hereinafter referred to as 'the appellant') has filed the present appeal on dated 12-8-2021 against Order No.ZA240121091976H dated 21-01-2021 (hereinafter referred to as 'the impugned Order') passed by the Superintendent, Range III, Division-VII, Ahmedabad South (hereinafter referred to as the 'adjudicating authority').

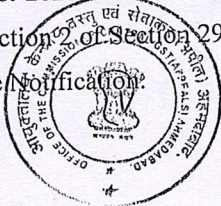
2. The brief facts of the case are that the appellant is registered under GST Registration No.24ADFFS8793Q1Z0. The appellant was issued show cause notice dated 6-8-2019 for cancellation of their registration by the Superintendent, GST, (Ahmedabad) Range III, Division III (Vatva), Ahmedabad for the reason 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 31-12-2020 due to following reasons :

The tax payer did not turn up for PH nor filed the required returns. It is pertinent to mention here that they also not contested action, therefore, I proceed to cancel the GST registration by virtue of Section 29 of CGST Act, 2017.

3. Being aggrieved the appellant filed the present appeal on dated. 12-8-2021 on the ground that they are involved in restaurant business and due to liquidity crunches and closure of business they had not filed the returns. Also the appellant was in covid and was not able to file the revocation or appeal in time and the Department has cancelled their registration by virtue of Section 29 of CGST Act 2017. They requested to consider their plea and revoke their GST registration so that they can discharge their liable and continue their business.

4. Further, Appellant vide its letter dated 08.10.2021 has intimated that their GSTN has resumed and would like to withdraw the appeal.

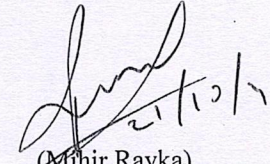
5. I have carefully gone through the facts of the case, grounds of appeal and submissions made by the appellant. I find that the present appeal was filed seeking relief for revocation of cancellation of the registration. It is observed from the records that the appellant has not filed any application for revocation of cancellation of their registration before the appropriate authority within the prescribed 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 and GSTR 1 return for the month of December 2020 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 December 2020. 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,

M/s.S.P.Traders,
3, Ground Floor,
Sigma Icon,
Shyamal Char Rasta,
Satellite, Ahmedabad 380 015

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