



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-20211064SW000049684C

रजिस्टर्ड डाक ए.डी. द्वारा

- क फाइल संख्या : File No : GAPPL/ADC/GSTP/1982/2021-APPEAL / 1190 TO 1196
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-JC-45/2021-22**
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. **ZA2412201073549** दिनांक: **28-12-2020** issued by
Superintendent, Ghatak 9, Range III, Division I, Ahmedabad South
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
**Shri Suraj Vishands Andani, Proprietor M/s.E Zone Digital World, G-12, Sarthi
Avenue, Opp. Revti Tower, Ramdevnagar, 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

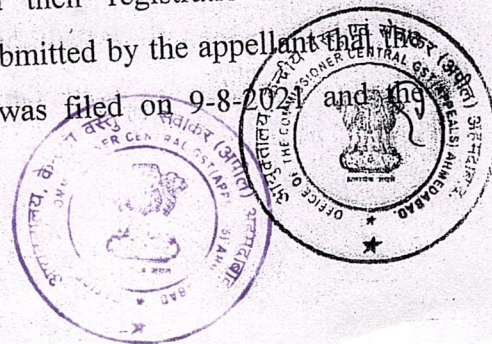
Shri Suraj Vishandas Andani, Proprietor M/s.E Zone Digital World, G-12, Sarthi Avenue, Opp. Revti Tower, Ramdevnagar, Satellite, Ahmedabad 380 015 (hereinafter referred to as 'the appellant') has filed the present appeal dated 10-8-2021 against Order No.ZA2412201073549 dated 28-12-2020 (hereinafter referred to as 'the impugned Order') passed by the Superintendent, Ghatak 9, Range III, Division I, 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.24AZTPA9881F1ZY. The appellant was issued show cause notice dated 24-10-2020 for cancellation of their registration by the Superintendent, Ghatak 9 (Ahmedabad) Range 3, Division 1, 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 28-12-2020 on the following reasons : Registration is suo moto cancelled.

3. Being aggrieved the appellant filed the present appeal, on the ground that the pandemic situation has destroyed all the businesses and his business was also ruined due to COVID 19 impact. He was unable to file return because of the lockdown in his area. Since March 2020, there was lockdown in their area which continued till end of year by providing upliftment in restriction during some months. Such situation was not handled and managed in timely manner and this caused failure in filing GST returns. The main reason was situation of pandemic and he appeal to provide him relief for this time.

4. Personal hearing was held on dated 31-8-2021 through virtual mode. Shri Suraj Vishandas Andani, Proprietor, appeared for hearing. He stated that he had nothing more to add to their written application dated 10-8-2021.

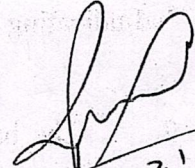
5. I have carefully gone through the facts of the case, grounds of appeal and submissions made by the appellant. I find that the present appeal was filed seeking relief for filing application for revocation of cancellation of the registration. It is observed from the records that post cancellation of their registration the assessee has filed an application for revocation of cancellation of their registration to Superintendent GST on the ground that they had filed all GST return upto December 2020 and paid penalty of Rs.9000/-. Therefore, I have verified the current status of their registration in GST portal and 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. I also find from the copies of GSTR 3 B returns submitted by the appellant that the returns for the period from April 2020 to December 2020 was filed on 9-8-2021 and the



appellant has also submitted copy of challan for Rs.9000/- towards late fees. 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.

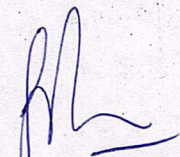
अपील कर्था द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

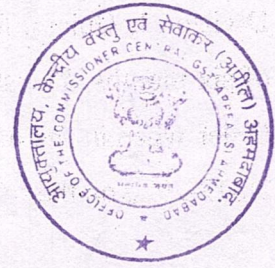
6. The appeal filed by the appellant stands disposed of in above terms.


(Mihir Rayka)
Joint Commissioner (Appeals)

Date :

Attested


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



By RPAD

To,

Shri Suraj Vishands Andani,
Proprietor M/s.E Zone Digital World,
G-12, Sarthi Avenue,
Opp. Revti Tower,
Ramdevnagar, 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 II, Division VII, Ahmedabad South
- 6) The Additional Commissioner, Central Tax (Systems), Ahmedabad South
- ✓ 7) Guard File
- 8) PA file