



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

07926305065-

टेलिफैक्स 07926305136



**DIN-20211064SW0000919943**

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/1032/2021-APPEAL / 3983 703989

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-JC-48/2021-22**

दिनांक Date : **22-10-2021** जारी करने की तारीख Date of Issue : **25-10-2021**

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. **ZA240220042315A** दिनांक: **13-02-2020** issued by Superintendent Range IV, Division V (Odhav), Ahmedabad South

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

**M/s. Aditya Enterprises, Shed No. L-21, GIDC Estate,**

**Opp. Fire Station, Odhav, Ahmedabad 382415**

(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**

M/s.Aditya Enterprises, Shed No.L-21, GIDC Estate, Opp Fire Station, Odhav, Ahmedabad 382 415 (hereinafter referred to as 'the appellant') has filed the present appeal on dated 11-6-2021 against Order No.ZA240220042315A dated 13-2-2020 (hereinafter referred to as 'impugned order') passed by the Superintendent Range IV, Division V (Odhav) Ahmedabad South (hereinafter referred to as 'the adjudicating authority').


2. The brief facts of the case is that the appellant was registered under GST Registration No.24DEAPP6242C1ZV. The appellant was issued show cause notice dated 30-1-2020, which was adjudicated by the adjudicating authority vide impugned order wherein the adjudicating authority has ordered cancellation of their registration with effect from 13-2-2020 on the following reasons: *You are requested to file GSTR 10 and fulfill any other tax liabilities within 90 days.*

3. Being aggrieved the appellant filed the present appeal for revocation of cancellation of their registration. During appeal proceedings, the appellant vide email dated 13-10-2021 has intimated that their appeal for revocation has been solved and their GST number has been revoked.

4. I have carefully gone through the facts of the case. I find that the present appeal was filed seeking relief for revocation of cancellation of their GST registration. The appellant has now submitted that their GST number has been restored. I have verified the status of their registration in GST Portal, I find that the status of their registration, as on date, was shown as 'Active', which indicates that the cancellation of their registration was revoked by the appropriate authority and made operational. Since, the present appeal is filed for 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 in fructuous. Therefore, I dismiss the appeal as infructuous.

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

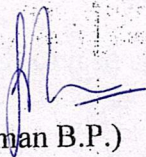
5. The appeal filed by the appellant stands disposed of in above terms.

  
(Mihir Rayka)

Joint Commissioner (Appeals)

Date :

Attested

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





By RPAD

To,

M/s. Aditya Enterprises,  
Shed No. L-21, GIDC Estate,  
Opp Fire Station, Odhav,  
Ahmedabad 382 415

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

