



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-20211064SW0000004J0C

रजिस्टर्ड डाक ए.डी. द्वारा

- क फाइल संख्या : File No : GAPPL/ADC/GSTP/1844/2021-APPEAL / 3986 to 3982
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-JC-49/2021-22**
दिनांक Date : **26-10-2021** जारी करने की तारीख Date of Issue : **26-10-2021**
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. **ZA241220109170H** दिनांक: **28-12-2020** issued by Superintendent, Range I, Division VIII, Ahmedabad South
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
Shri Pundrik R Trivedi, Proprietor M/s.Abhishek Enterprises, A/1-601, Palladium, Near Orchid Wood, Makarba, Ahmedabad 380051

(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 Pundrik R Trivedi, Proprietor M/s.Abhishek Enterprises, A/1-601, Palladium, Near Orchid Wood, Makarba, Ahmedabad 380 051 (hereinafter referred to as 'the appellant') has filed the present appeal on dated 25-8-2021 against Order No.ZA241220109170H dated 28-12-2020 (hereinafter referred to as 'the impugned Order') passed by the Superintendent, Range I, Division VIII, 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.24AANPT1381J1ZC. The appellant was issued show cause notice reference number ZA241220057039Y dated 16-12-2020 for cancellation of their registration by the Superintendent, GST, (Ahmedabad) Range III, Division I 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 15-12-2020 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 contested action proposed for cancellation under Section 29 (2) of CGST Act, 2017. Therefore, I propose to cancel the GSTN Registration by virtue of Section 29 (2) read with Section 29 (3) of CGST Act, 2017.

3. Being aggrieved the appellant filed the present appeal on dated 28-12-2020 on the ground that the STO has no power to pass the cancellation order under SGST Act for non filing of return ; that they had filed return till December 2019 and since the appellant was arrested by the SGST Department on 25-1-2020 they could not file return nor reply to the notice ; that they had filed all the returns under GST Act ie GSTR1 return till October 2020 ; GSTR3B return till December 2020 and .GSTR 9 and 9C returns for the year 2017-2018 to 2019-2020 and that they are ready to pay all pending dues and hence requested for restoration of their registration.

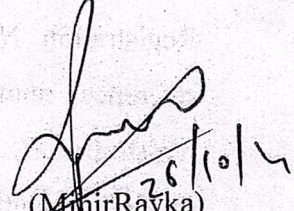
4. The appellant vide their letter dated 21-10-2021 informed that after filing appeal their registration has been activated in consonance of Notification No.34/2021-Central Tax dated 29-8-2021. Therefore, they requested for permission for withdrawal of appeal filed by them.

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 restoration of their registration. During appeal proceedings, the appellant requested for withdrawal of their appeal as their registration has been activated. 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. 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. Therefore, I accept their request for suo motto withdrawal of appeal.

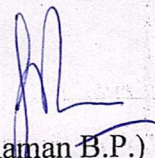
अपील कर्था द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

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


(M. R. Rayka)
Joint Commissioner (Appeals)

Date :

Attested


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

By RPAD

To,

Shri Pundrik R Trivedi,
Proprietor M/s. Abhishck Enterprises,
A/1-601, Palladium,
Near Orchid Wood,
Makarba, Ahmedabad 380 051

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