



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- 20220964SW000000EEFB

रजिस्टर्ड डाक ए.डी. द्वारा

- क फाइल संख्या : File No : GAPPL/ADC/GSTP/1154/2022 -APPEAL/3643-49
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-106 /2022-23**
दिनांक Date : **02-09-2022** जारी करने की तारीख Date of Issue : **05-09-2022**
श्री मिहिर रायका अपर आयुक्त (अपील) द्वारा पारित
Passed by Shri. Mihir Rayka, Additional Commissioner (Appeals)
- ग Arising out of Order-in-Original No. **ZA240121054204B** dated **12.01.2021**
issued by Superintendent, CGST, Ghatak 4, Range IV, Division-I, Ahmedabad South
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

**M/s. In 2 IT Technologies Private Limited, 2nd Floor,
Gokul Palace, Maninagar Ahmedabad-380008**

(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.In 2 IT Technologies Private Limited 2nd Floor, Gokul Palace, Maninagar, Ahmedabad 380 008 (hereinafter referred to as the appellant) has filed the present appeal on dated 23-8-2021 against Order NO.ZA240121054204B dated 12-1-2021 (hereinafter referred to as the impugned order) passed by the Superintendent, CGST, Ghatak 4, Range IV, Division I, Ahmedabad (hereinafter referred to as the adjudicating authority) cancelling their GST registration NO.24AACC18190C1ZR with effect from 1-4-2020 due to non filing of GSTR1 and GSTR3B returns for more than six months and due to non attendance in personal hearing provided to them.

2. The appellant filed the present appeal on the following grounds:

No statutory notice was issued or served as per provisions of the Act ;Due to new law of GST regime the appellant handed over all the accounts and taxation work to accountant. They were under impression that all the tax work was done by the accountant properly. They had filed amendment application for authorised signatory on 24-3-2021, 12-5-2021, 24-7-2021, 19-8-2021 on GST portal. They had not received any response from the department. They also informed by way of manual submission. They had also filed revocation application in portal but due to not updating the authorized signatory not able to file application. They fulfil all tax liability till July 2021. They were not know about the fact of cancellation of registration. During Covid 19 they could not take attention in business activity and hence not filed all pending returns. They are ready to file all the return with tax, but due to system problem they were not in a position to file all pending return. They were continuing follow up with the department for filing all pending returns but due to Covid 19 they had not filed revocation application and appeal in time. There is no malafide intention not file return. In view of above submissions the appellant requested to restore their registration.

3. Personal hearing was held on dated 22-8-2022. Shri Urvish V Patel, authorized representative appeared on behalf of the appellant on virtual mode. He has asked for seven working days to submit additional submissions which is duly granted. Accordingly, the appellant vide letter dated 26-8-2022 submitted supply details with out liabilities, inward details with input, latest cash ledger and copy of Hon'ble Supreme Court Order for condonation of delay.

4. I have carefully gone through the facts of the case, grounds of appeal, submission made by the appellant and documents available on record. At the outset, I find that the impugned order was communicated to the appellant on dated 12-1-2021 and present appeal was filed online on dated 23-8-2021 ie beyond the three months time limit prescribed under Section 107 of the Act. However as per Hon'ble Supreme Court's Order dated 10-1-2022 in suo motu writ petition (C) NO.3 of 2020 in MA No.665/2021, excluding the period from 15-3-2020 till 28-2-2022 in computing time limitation and providing 90 days extension from 1-3-2022 in filing appeals, I hold that the present appeal is not hit by time limitation factor.

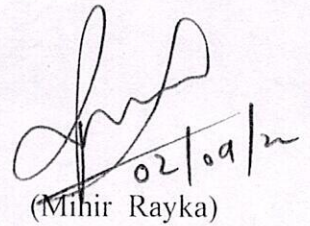
5. In the subject case the registration of the appellant was cancelled retrospectively with effect from 1-4-2020 due to non filing of returns for a continuous period of six months. As per Rule 23 of CGST Rules, 2017, in case of cancellation of registration due to non filing of returns under Section



29 (2) of CGST Act, 2017 the registered person needs to file an application for revocation of cancellation of registration with appropriate authority after filing the return and paying applicable tax dues, interest, penalty and late fee. In the subject case, I find that the appellant has not filed any application for revocation of cancellation of their registration within the stipulated time limit prescribed under Rule 23 of CGST Rules, 2017. The appellant in their grounds of appeal contended that no statutory notice was issued to them. However, from the impugned order and in the GST portal I find that the appellant was issued show cause notice on dated 16-12-2020 before ordering cancellation. Thus non filing of returns and non filing of application for revocation stands admitted by the appellant. However, I find from the grounds of appeal that the present appeal was filed for restoration of their registration giving willingness to file pending returns and to pay pending tax liability. On further scrutiny of details of taxable supply made during the period, I find that the appellant has made taxable supply involving GST of Rs.42 lakhs. Since, substantial tax liability is involved, in the interest of justice, fairness and Government revenue, I allow this appeal for revocation of cancellation of their GST registration. I further order that the appropriate authority may consider request for revocation of cancellation of their registration made in consequent to this Order in accordance with provisions of CGST Act and Rules framed thereunder. Accordingly, I set aside the impugned order and allow the appeal filed by the appellant.

अपील कर्थाद्वारा 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)

Additional Commissioner (Appeals)

Date :

Attested


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

To,

M/s.In 2 IT Technologies Private Limited,
2nd Floor, Gokul Palace,
Maninagar,
Ahmedabad 380 008

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 I (Rakhial), Ahmedabad South.
- 5) The Superintendent, CGST, Range IV, Division I (Rakhial), Ahmedabad South
- 6) The Additional Commissioner, Central Tax (Systems), Ahmedabad South
- 7) ~~Guard File/PA file~~

