



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- 20220964SW0000722844

रजिस्टर्ड डाक ए.डी. द्वारा

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क फाइल संख्या : File No : GAPPL/ADC/GSTP/2448/2021 -APPEAL

ख अपील आदेश संख्या Order-in-Appeal Nos. AHM-CGST-001-APP-ADC-110/2022-23

दिनांक Date : 08-09-2022 जारी करने की तारीख Date of Issue : 12-09-2022

श्री मिहिर रायका_अपर आयुक्त (अपील) द्वारा पारित

Passed by Shri. Mihir Rayka, Additional Commissioner (Appeals)

ग Arising out of Order-in-Original No. ZA240919004583E DT. 03.09.2019 issued by Superintendent, Range V, Division V, (Odhav), Ahmedabad South

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
Shri Nitesh Premchand Jain of M/s.Envirotech,B-312, Galaxy Bussiness Park, Kathwada GIDC, Nikol, Ahmedabad, Gujarat-380026

(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.
(iii)	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

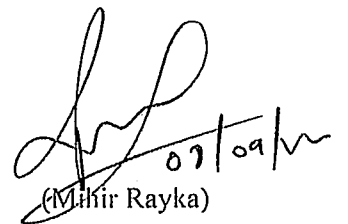
Shri Nitech Premchand Jain M/s.Envirotech, B 312, Galaxy Business Park, Kathwada, GIDC, Nikol, Ahmedabad 380 026 (hereinafter referred to as the appellant) has filed the present appeal on dated 24-11-2021 against Order No.ZA240919004583E dated 3-9-2019 (hereinafter referred to as the impugned order) passed by the Superintendent, Range V, Division V (Odhav), Ahmedabad South (hereinafter referred to as the adjudicating authority), cancelling their GST registration No.24ACLPJ1333L1ZO with effect from 3-9-2019 due to non filing of GSTR3B return since April 2018. The appeal was filed on the ground that their business was not properly working and financial position is not good so tax was not paid by them on regular basis. That they are now stable in business and hence request to activate their GST registration.

2. Personal hearing was fixed on dated 17-3-2022, 13-4-2022. No one appeared on behalf of appellant on the above date. Personal hearing was then held on dated 10-8-2022. Shri Raghav Jobanputra, authorized representative appeared on behalf of the appellant on virtual mode. He said that their appeal is time barred and he doesn't want to press the hearing.

3.. 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 3-9-2019 and the present appeal was filed on dated 24-11-2021 ie after two years. As per Section 107 of CGST Act, 2017, the appellant was required to file appeal within 3 months from the date of communication of impugned order i.e. on or before 2-12-2019. Further, as per Section 107(4) ibid, the appellate authority has powers to condone delay of one month in filing of appeal, over and above the prescribed period of three months as mentioned above, if sufficient cause is shown. Thus, the present appeal filed on 24-11-2021 was beyond the time limit prescribed under Section 107 of CGST Act, 2017. Further, I also find that the benefit of 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 read with Circular No. 157/13/2021-GST dated 20.07.2021 is also not applicable to subject appeal inasmuch as the time limit for filing appeal under Section 107 has expired on 2-1-2020 ie before 15-3-2020. Further during personal hearing the authorized representative of the appellant has also stated that their appeal is time barred and do not want to press the hearing. Accordingly, I dismiss/reject the present appeal.

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


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

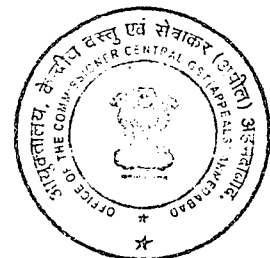

(Mihir Rayka)

Additional Commissioner (Appeals)

Date :

Attested


12-09-22
Superintendent
Central Tax (Appeals),
Ahmedabad



By RPAD

To,

Shri Nitech Premchand Jain
M/s.Envirotech, B 312, Galaxy Business Park,
Kathwada, GIDC,
Nikol, Ahmedabad 380 026

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

