



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- 20230264SW000091489C

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/2830/2022 -APPEAL

1506 - 6202

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-228/2022-23**
दिनांक Date : **08-02-2023** जारी करने की तारीख Date of Issue : **08-02-2023**

श्री मिहिर रायका_अपर आयुक्त (अपील) द्वारा पारित

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

ग Arising out of Order-in-Original No. **ZA240622038046V DT. 08.06.2022** issued by
The Superintendent, CGST, Ahmedabad South

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

**Hiteshkumar MukeshBhai Mevada of M/s. Unique Tech Pharma Equipment,
Panchratna Industrial Estate, 15, B/h. Zaveri Industrial Estate, Kathwada, Singarwa Road,
Ahmedabad, Gujarat, 382415**

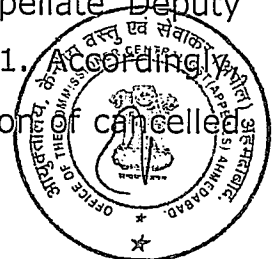
(A)	इस आदेश(अपील) से व्यथित कोई व्यक्ति निम्नलिखित तरीके में उपयुक्त प्राधिकारी / प्राधिकरण के समक्ष अपील दायर कर सकता है। Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way.
(i)	National Bench or Regional Bench of Appellate Tribunal framed 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) 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 विक्रमगीय 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**Brief Facts of the Case :-**

This appeal has been filed under Section 107 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "*the Act*") by **M/s. Unique Tech Pharma Equipment (Legal Name – Hiteshkumar Mukeshbhai Mevada)**, 15, Panchratna Industrial Estate, B/h. Zaveri Industrial Estate, Kathwada, Singarwa Road, Ahmedabad – 382 415 (hereinafter referred to as "*Appellant*") against the Order No. ZA240622038046V dated 08.06.2022 (hereinafter referred to as "*impugned order*") passed by the Superintendent, CGST, Ahmedabad South (hereinafter referred to as "*the adjudicating authority/ Proper Officer*").

2. Facts of the case, in brief, are that the *appellant* is registered under the Central Goods and Services Tax Act, 2017 vide GST Registration GSTIN No. 24BBFPM5217C1Z4. A Show Cause Notice was issued to the appellant, wherein it was proposed that registration is liable to be cancelled for the reason that GST Returns not filed. Thereafter, the registration was cancelled by the '*Proper Officer*' vide '*impugned order*' dated 08.06.2022 on the grounds as mentioned in SCN. The registration was cancelled with effect from 01.10.2021.

3(i). Being aggrieved with the '*impugned order*', the '*appellant*' has preferred this appeal. The appellant in the appeal memo has stated that they were regularly filing their GST returns and were discharging their GST liability on quarterly basis; that the GSTR 3B are filed up to 30.09.2021 and GSTR 1 up to 31.12.2021. Due to financial constraints they were not able to file GSTR 3B for period after 30.09.2021. Accordingly, their GST Registration is cancelled by the proper officer w.e.f. 01.10.2021. Further, due to financial constraints the appellant was not able to pay his GST dues and was not able to file his pending GSTR 3B returns. By the time they paid GST on 27.08.2022 their registration was already cancelled. Therefore, due to this reason they neither in the position to reply to SCN dated 04.05.22, nor was in the position to apply for revocation u/s. 30 within the prescribed period of thirty days, except to file appeal before appellate authority. The appellant has referred and relied on the judgment passed by the Hon'ble Madras High Court in case of Tvl. Suguna Cutpiece Center Vs The Appellate Deputy Commissioner (Madras High Court) W.P. Nos. 25048 of 2021. According to the appellant has requested to allow their appeal for revocation of cancelled registration.



3(ii). Further, the appellant has also submitted the application for condonation of delay of filing of present appeal. In the said application the appellant has stated that against the order dated 08.06.2022 of cancellation of their GST registration they have filed present appeal online on 07.09.2022 which is within the prescribed time limit. Further, to submit the certified copy of order dated 08.06.22, inadvertently their accountant has made mistake and submitted the copy of order appeal against with other documents on 26.09.2022. Accordingly, the appellant has requested to consider the situation on sympathetic grounds and the delay of few days in filing appeal may be condoned.

4. Personal Hearing in the matter was held on 21.12.2022 wherein Mr. Sunil M. Keshwani and Mr. Harendra Dave appeared on behalf of the 'Appellant' as authorized representatives. During P.H. they have informed that they have nothing more to add to their written submissions till date.

Discussion and Findings :-

5. I have gone through the facts of the case, written submissions made by the 'appellant'. I find that the main issue to be decided in the instant case is **(i)** whether the appeal has been filed within the prescribed time- limit and **(ii)** whether the appeal filed against the order of cancellation of registration can be considered for revocation/restoration of cancelled registration by the proper officer.

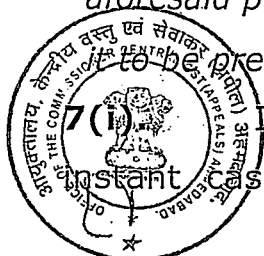
6. First of all, I would like to take up the issue of filing the appeal and before deciding the issue of filing the appeal on merits, it is imperative that the statutory provisions be gone through, which are reproduced, below:

SECTION 107. Appeals to Appellate Authority. — (1) Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by an adjudicating authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.

(2)

(3)

(4) The Appellate Authority may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months or six months, as the case may be, allow it to be presented within a **further period of one month.**



I observed from the submission of appellant that in the instant case the appeal has been filed online on 07.09.2022 and

submitted the copy of order appealed against on 26.09.2022.

Accordingly, it is pertinent to refer Rule 108 of the CGST Rules, 2017:

The same is reproduced as under :

Rule 108. Appeal to the Appellate Authority.-

(1) An appeal to the Appellate Authority under sub-section (1) of section 107 shall be filed in **FORM GST APL-01**, along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner, and a provisional acknowledgement shall be issued to the appellant immediately.

(2) The grounds of appeal and the form of verification as contained in **FORM GST APL-01** shall be signed in the manner specified in rule 26.

(3) A certified copy of the decision or order appealed against shall be submitted within seven days of filing of appeal under sub-rule (1) and a final acknowledgement, indicating appeal number shall be issued thereafter in **FORM GST APL-02** by the Appellate Authority or an officer authorised by him in this behalf:

Provided that where the certified copy of the decision or order is submitted within seven days from the date of filing the **FORM GST APL-01**, the date of filing of the appeal shall be the date of the issue of the provisional acknowledgement and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of the submission of such copy.

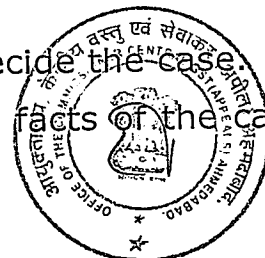
Explanation. -For the provisions of this rule, the appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number, is issued.

Accordingly, in view of above provision, I observed that in the instant case the appeal has been filed on 26.09.2022 i.e. appeal filed by delay from the normal period prescribed under Section 107(1) of the CGST Act, 2017. I find that though the delay in filing the appeal is condonable only for a further period of one month provided that the appellant was prevented by sufficient cause from presenting the appeal is shown and the delay of more than one month is not condonable under the provisions of sub section (4) of Section 107 of the Central Goods and Service Tax Act, 2017.

7(ii). In the present matter, the "impugned order" is of 08.06.2022 so, the normal appeal period of three months was available up to 07.09.2022 whereas, the present appeal is filed on 26.09.2022. In this regard, I find that the appellant has submitted that due to their accountant's inadvertent mistake they failed to file the appeal in time and accordingly, requested to condone the delay. In light of Section 107(4) of the CGST Act, 2017 by condoning the delay of one month the last date for filing of appeal comes to 07.10.2022. In the present matter the appeal is filed on 26.09.2022. Accordingly, in view of above request of appellant to condone the delay of few days I hereby condone the delay. Accordingly, the present appeal is considered to be filed in time.

Accordingly, I am proceeded to decide the case.

8. I have carefully gone through the facts of the case, written



submissions made by the "Appellant". I find that the *adjudicating authority/proper officer* has cancelled the registration with effect from 01.10.2021 as the "Appellant" failed to file the GST Returns.

Further, I find that the provisions of revocation of cancellation of registration when the same is cancelled by the proper officer on suo moto basis are contained in Section 30 of the CGST Act, 2017 and Rule 23 of the CGST Rules, 2017. Therefore, I find it pertinent to refer Section 30 and Rule 23 as under: -

SECTION 30. Revocation of cancellation of registration. — (1) Subject to such conditions as may be prescribed, any registered person, whose registration is cancelled by the proper officer on his own motion, may apply to such officer for revocation of cancellation of the registration in the prescribed manner within thirty days from the date of service of the cancellation order :

[**Provided** that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended, -

(a) by the Additional Commissioner or the Joint Commissioner, as the case may be, for a period not exceeding thirty days;

(b) by the Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a).]

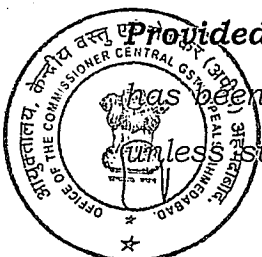
(2) The proper officer may, in such manner and within such period as may be prescribed, by order, either revoke cancellation of the registration or reject the application :

Provided that the application for revocation of cancellation of registration shall not be rejected unless the applicant has been given an opportunity of being heard.

(3) The revocation of cancellation of registration under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, shall be deemed to be a revocation of cancellation of registration under this Act.

RULE 23. Revocation of cancellation of registration. — (1) A registered person, whose registration is cancelled by the proper officer on his own motion, may submit an application for revocation of cancellation of registration, in **FORM GST REG-21***, to such proper officer, within a period of thirty days from the date of the service of the order of cancellation of registration at the common portal, either directly or through a Facilitation Centre notified by the Commissioner :

Provided that no application for revocation shall be filed, if the registration has been cancelled for the failure of the registered person to furnish returns, unless such returns are furnished and any amount due as tax, in terms of



such returns, has been paid along with any amount payable towards interest, penalty and late fee in respect of the said returns :

[Provided further that all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration :

Provided also that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration within a period of thirty days from the date of order of revocation of cancellation of registration.]

(2) (a) Where the proper officer is satisfied, for reasons to be recorded in writing, that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation of registration by an order in **FORM GST REG-22*** within a period of thirty days from the date of the receipt of the application and communicate the same to the applicant.

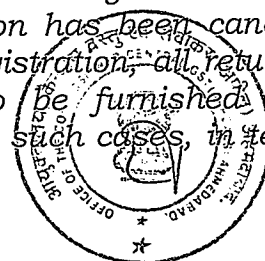
(b) The proper officer may, for reasons to be recorded in writing, under circumstances other than those specified in clause (a), by an order in **FORM GST REG-05***, reject the application for revocation of cancellation of registration and communicate the same to the applicant.

(3) The proper officer shall, before passing the order referred to in clause (b) of sub-rule (2), issue a notice in **FORM GST REG-23*** requiring the applicant to show cause as to why the application submitted for revocation under sub-rule (1) should not be rejected and the applicant shall furnish the reply within a period of seven working days from the date of the service of the notice in **FORM GST REG-24***.

(4) Upon receipt of the information or clarification in **FORM GST REG-24***, the proper officer shall proceed to dispose of the application in the manner specified in sub-rule (2) within a period of thirty days from the date of the receipt of such information or clarification from the applicant.

9. Further, I find that the Central Board of Indirect Taxes & Customs, New Delhi has clarified the issue vide circular No. 99/18/2019-GST dated 23.04.2019. Para 3 of said circular read as under:

3. First proviso to sub-rule (1) of rule 23 of the said Rules provides that if the registration has been cancelled on account of failure of the registered person to furnish returns, no application for revocation of cancellation of registration shall be filed, unless such returns are furnished and any amount in terms of such returns is paid. Thus, where the registration has been cancelled with effect from the date of order of cancellation of registration, all returns due till the date of such cancellation are required to be furnished before the application for revocation can be filed. Further, in such cases, in terms of the



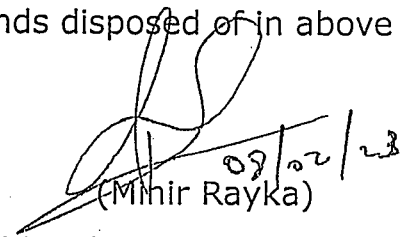
second proviso to sub-rule (1) of rule 23 of the said Rules, all returns required to be furnished in respect of the period from the date of order of cancellation till the date of order of revocation of cancellation of registration have to be furnished within a period of thirty days from the date of the order of revocation.

10. On going through the records/submissions, I find that the "Appellant" has filed the GSTR 1 up to 31.12.2021 and GSTR 3B up to 30.09.2021 i.e. up to the date of cancellation of registration. Further, the appellant has stated in the present appeal that due to financial constraints they were not able to pay GST dues and subsequent filing of GSTR 3B returns; however, by the time they paid GST on 27.08.2022 their registration was already cancelled by the proper officer. Accordingly, I find that the "Appellant" has complied with the above said provisions in the instant case. Needless to say that the "Appellant" shall furnish all returns relating to period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration within a period of thirty days from the date of order of revocation of cancellation of registration.

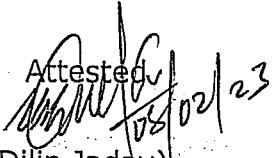
11. In view of above discussions, I am of the opinion that the registration of "Appellant" may be considered for revocation by the proper officer subject to due compliance of the conditions by the "Appellant" under Rule 23(1) of CGST Rules, 2017. Accordingly, I allow the appeal of the "Appellant" and order to the proper officer to consider the revocation application of the "Appellant" after due verification of payment particulars of tax, penalty, late fee, interest and status of returns.

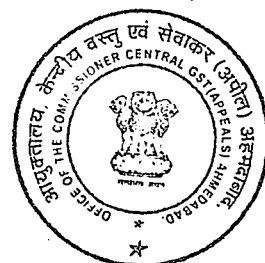
अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

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


(Mihir Rayka)
Additional Commissioner (Appeals)

Date: 08.02.2023

Attested

(Dilip Jadav)
Superintendent (Appeals)
Central Tax, Ahmedabad



By R.P.A.D.

To,

M/s. Unique Tech Pharma Equipment
(Legal Name - Hiteshkumar Mukeshbhai Mevada),
15, Panchratna Industrial Estate, B/h. Zaveri Industrial Estate,
Kathwada, Singarwa Road, Ahmedabad - 382 415

Copy to:

1. The Principal Chief Commissioner of Central Tax, Ahmedabad Zone.
2. The Commissioner, CGST & C. Ex., Appeals, Ahmedabad.
3. The Commissioner, CGST & C. Ex., Ahmedabad-South.
4. The Deputy/Assistant Commissioner, CGST, Division-V Odhav, Ahmedabad South.
5. The Superintendent, Range – I, Div. V Odhav, Ahmedabad South.
6. The Superintendent (Systems), CGST Appeals, Ahmedabad.
7. Guard File.
8. P.A. File

