



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- 20230364SW0000000E67

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/11/2023 -APPEAL 19922-28
ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-264/2022-23**
दिनांक Date : **27-03-2023** जारी करने की तारीख Date of Issue : **27-03-2023**

श्री मिहिर रायका अपर आयुक्त (अपील) द्वारा पारित

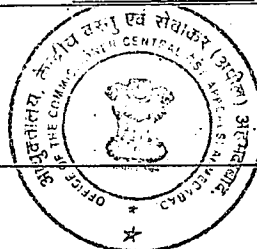
Passed by Shri. Mihir Rayka, Additional Commissioner (Appeals)

ग Arising out of Order-in-Original No. **ZA240122023785W DT.06.01.2022** issued by The Superintendent; Ahmedabad South

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

Najam Shah of M/s. Faridi Garment, AA/549, New Faisal Nagar, Sur No. 170/J, Above Chirag Park, Nr. Wahab Masjid, Narol Road, Danilimda, Ahmedabad-380028

(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

Brief Facts of the Case :-

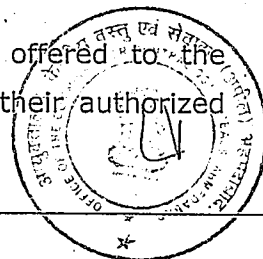
This appeal has been filed under Section 107 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "*the Act*") by **M/s. Faridi Garment (Legal Name – Najam Shah)**, AA/549, New Faisal Nagar, Sur No. 170/J, Above Chirag Park, Nr. Wahab Masjid, Narol Road, Danilimda, Ahmedabad – 380 028 (hereinafter referred to as "**Appellant**") against the Order No. ZA240122023785W dated 06.01.2022 (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 24HBXPS5138E1Z2. A Show Cause Notice was issued to the appellant, wherein it was proposed that registration is liable to be cancelled for the reasons that GST Returns are not filed for a continuous period of six months. Thereafter, the registration was cancelled vide *impugned order* under Section 29 of the CGST Act, 2017 for the following reasons :

"Party neither responded to SCN nor appeared for hearing as per schedule. Thus, the notice for cancellation is approved and registration is cancelled in terms of Section 29(2) of CGST Act, 2017. It is observed that you have not filed any GST return after obtaining registration, therefore, your registration is hereby cancelled from the date of since they have stopped filing returns."

3. Being aggrieved with the *impugned order* dated 06.01.2022 the *appellant* has preferred the present appeal online on 13.12.2022. In the appeal memo the appellant has submitted that he is doing job garment job work and due to bad financial condition he was not able to file GST returns, hence the registration was cancelled by the authority. The appellant has further submitted that due to bad health condition and bad financial condition the appeal is not filed within the prescribed time limit; that due to economic condition caused by corona virus the business of tax payer was very badly affected and hence financial condition of tax payer was very weak. Accordingly, the appellant has requested for condonation of delay in filing present appeal.

4. Persona Hearing in the present matter was offered to the *appellant* on 24.03.2023. However, the appellant through their authorized

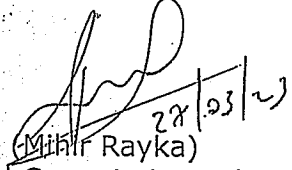


representative Sh. Mahavir Gohil, Chartered Accountant through e-mail id mahavirgohil92@gmail.com on 22.03.2023 informed that 'the Faridi Garment Appeal owner has decided to withdraw the appeal. They do not want to proceed further. Due to some unavoidable circumstances they do not want to proceed with appeal'. It is needless to mention here that the present appeal was filed on 15.12.22 against impugned order dated 06.01.22 i.e. filed beyond prescribed time limit of three months as well as beyond the further condonable period of one month under Section 107(4) of the CGST Act, 2017 i.e. otherwise the appeal was time barred.

However, considering the appellant's request for withdrawal of appeal, without going into the merit of the case I dismiss the appeal as withdrawn.

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

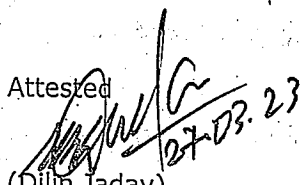
The appeal filed by the appellant stands disposed of in above terms.

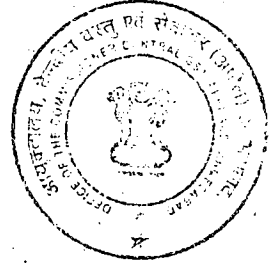

(Mihir Rayka)

Additional Commissioner (Appeals)

Date: 27.03.2023

Attested


(Dilip Jadav)
Superintendent (Appeals)
By R.P.A.D.



To,
M/s. Faridi Garment
(Legal Name - Najam Shah), AA/549, New Faisal Nagar,
Sur No. 170/J, Above Chirag Park, Nr. Wahab Masjid,
Narol Road, Danilimda, Ahmedabad - 380 028

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 Dy/Assistant Commissioner, CGST, Division-IV Narol, Ahmedabad South.
5. The Superintendent, Range - II, Div. IV Narol, Ahmedabad South.
6. The Superintendent (Systems), CGST Appeals, Ahmedabad.
7. Guard File.
8. P.A. File



