



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- 20230364SW00008328C9

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/13/2023 -APPEAL / 286-262
 ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-273/2022-23**
 दिनांक Date : **30-03-2023** जारी करने की तारीख Date of Issue : **30-03-2023**

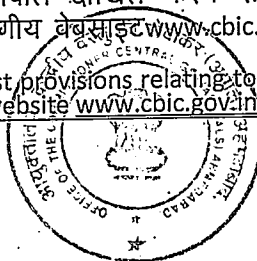
श्री मिहिर रायका_अपर आयुक्त (अपील) द्वारा पारित

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

ग Arising out of Order-in-Original No. **ZA240922196686Y DT. 27.09.2022**, issued by The Superintendent, CGST, Ahmedabad South

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
**Manish Goyal of M/s. Ranuja Traders, Shop No. 102, Nandanvan Heights,
 AMC Water Tank, Nr. Kalapi Hotel, Narol-Aslali Highway, Narol, Ahmedabad-382405**

(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

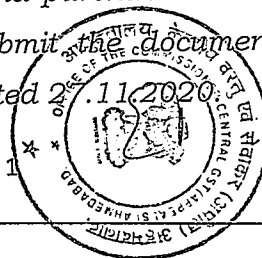
This appeal has been filed under Section 107 of the Central Goods and Services Tax Act, 2017 by **M/s. Ranuja Traders (Legal Name – Manish Goyal)**, Shop No. – 1G2, Nandanvan Heights, AMC Water Tank, Nr. Kalapi Hotel, Narol-Aslali Highway, Narol, Ahmedabad 382 405 (hereinafter referred to as the '**Appellant**') on dated 14.12.2022, against the Order No.ZA240922196686Y dated 27.09.2022 (hereinafter referred to as the '**Impugned Order**') passed by the Superintendent, CGST, Ahmedabad South (hereinafter referred to as the '**Adjudicating Authority/Proper Officer**').

2. Briefly stated the fact of the case is that the *appellant* was registered under GSTIN 24DSRPG7578D1ZB. The *appellant* was issued Show Cause Notice under reference number ZA240822057422Q dated 12.08.2022 for cancellation of registration for the reason of '*Non compliance of any specified provisions in the GST Act or the Rules made thereunder as may be prescribed*'. Thereafter, the *Adjudicating Authority* has passed the *impugned order* vide which cancelled the *appellant's* registration with effect from 19.01.2022 for the following reason(s) :

"Nobody appeared for PH on the relevant date and time despite their acknowledgement of receiving PH intimation and agreed to attend the PH at schedule time. Hence Registration is cancelled with effect from the date of Registration"

Being aggrieved with the *impugned order* the *appellant* has filed the present appeal on the ground that

- *The order for cancellation of registration passed vide impugned order is unjustified and unwarranted in the facts and circumstances of the case and therefore challenged in the present appeal*
- *The Ld. Authority has issued SCN and thereafter straight away passed order for cancellation of registration by violating the principal of natural justice and which is not tenable in law. The appeal is therefore required to be allowed.*
- *The Learned Authority has issued SCN with mentioning reason that "Non compliance of any specified provisions in the GST Act or the Rules made thereunder as may be prescribed." The Learned Authority has not pointed out non compliances. They are ready to submit all the relevant documents like PAN Card, Aadhar Card, Bank Statement, Electricity Bill, Rent Agreement, Statement of sales and purchases done by them and copy of invoices. They are ready to submit the document in consonance with instruction no. 4/3/2020-GST dated 27.11.2020*

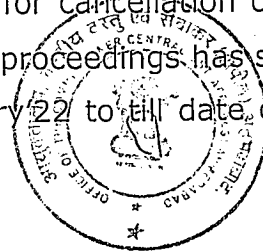


- They are law compliant and had filed all the returns from January 2022 till date of cancellation of GSTIN No. as prescribed under GST Act. They want to do business and ready to file all pending returns and also to pay all pending dues if any, from the date of order of restoration of registration.
- Effective and proper opportunity of being heard is not provided to them and therefore the impugned order is erroneous and bad in law.
- SCN and impugned order is non speaking order and cyclostyle order therefore it is required to be set aside.
- The appellant is ready to comply with any other requirement of the GST Laws for restoration of registration under the GST Acts within 30 days from the date of receipt of favourable order.

3. Personal Hearing in the matter was held on 24.03.2023 wherein Mr. Samir Siddhpuria, Advocate appeared on behalf of the 'Appellant' as authorized representative. During P.H. he has stated that they want to submit an additional submission which was approved and 07 working days period was granted for the same. Accordingly, the appellant on 29.03.23 has submitted the additional documents such as Rent Agreement of new & old place of business, Aadhar Card & PAN Card of Manish Goyal, Balance Sheet, P & L account etc. under cover of their letter dated 27.03.23.

4. I have carefully gone through the facts of the case, grounds of appeal, submissions 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 27.09.2022 and present appeal was filed online on dated 14.12.2022 i.e. within the three months time limit as prescribed under Section 107 of the CGST Act, 2017.

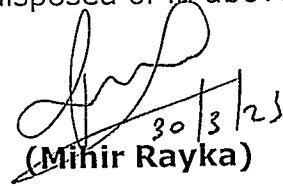
5. In the subject case show cause notice was issued for cancellation of registration due to non compliance of any of the specified provisions of CGST Act and Rules made thereunder and the registration was also cancelled with effect from 19.01.2022 under Section 29 (2) of the CGST Act, 2017. Apparently, either in the show cause notice or in the *impugned order* no specific reason was mentioned for cancellation of registration. In other words, both the show cause notice and *impugned order* are silent on any lapse or omission on the part of the *appellant* or contravention of specific provisions of CGST Act and Rules which led to cancellation of registration. Therefore, I am of the considered view that cancellation of registration ordered in vague and cryptic manner without putting the *appellant* to notice the charges vitiate the proceedings initiated for cancellation of registration. However, the *appellant* in the present appeal proceedings has submitted that they have filed the GST Returns from January 22 to till date of cancellation



of their GST Registration. On going through the return filing status as available on GST Portal, I find that the *appellant* has filed the GSTR-1 & GSTR3B returns till August 2022. Further, the *appellant* has stated in the present appeal that they will file all pending returns with pending dues if any, after restoration of their GST registration. Since the *appellant* has filed the present appeal after filing returns till the effective month of cancellation of registration in the interest of justice, fairness and Government revenue, I allow this appeal for revocation of cancellation of their GST registration to enable them to pay tax and file returns. I further order that the appropriate authority may consider their request for revocation of cancellation of their registration made in consequent to this Order in accordance with the provisions of CGST Act and Rules framed thereunder. The '*Appellant*' is also directed to submit the documents in consonance with the Instruction No. 4/3/2020-GST dated 27.11.2020 before the *adjudicating authority*. Accordingly, I set aside the impugned order and allow the appeal filed by the '*Appellant*'.


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: 30 .03.2023

Attested

(Dilip Jadav)
30/03/23
Superintendent (Appeals)
Central Tax, Ahmedabad

By R.P.A.D.

To,
M/s. Ranuja Traders
(Legal Name - Manish Goyal),
Shop No. - 102, Nandanvan Heights, AMC Water Tank,
Nr. Kalapi Hotel, Narol-Aslali Highway, Narol,
Ahmedabad 382 405

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