



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- 20220764SW000000BED4

रजिस्टर्ड डाक ए.डी. द्वारा

- क फाइल संख्या : File No : GAPPL/ADC/GSTP/1548/2022 -APPEAL /2528 - 2533
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC- 75/2022-23**  
दिनांक Date : **11-07-2022** जारी करने की तारीख Date of Issue : **12-07-2022**  
श्री मिहिर रायका\_अपर आयुक्त (अपील) द्वारा पारित  
Passed by Shri. Mihir Rayka, Additional Commissioner (Appeals)
- ग Arising out of Order-in-Original No. **ZA241221181633V DT. 28.12.2021**  
issued by Superintendent, CGST, Range V, Division (Rakhial), Ahmedabad South
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent  
**Shri Ashwinkumar Balajibhai Solanki of M/s. Shree Shakti Enterprises GF 142/12/31, Khadawali Chawl, Trading Mill Compound, Rajpur Gomtipur, Ahmedabad-380021**

(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) <b>Full amount of Tax, Interest, Fine, Fee and Penalty</b> arising from the impugned order, as is admitted/accepted by the appellant, and (ii) A sum equal to <b>twenty five per cent</b> 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 <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> 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 <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> .



## ORDER IN APPEAL

Shri Ashwinkumar Balajibhai Solanki of M/s.Shree Shakti Enterprises GF 142/12/31, Khadawali Chawl, Trading Mill Compound, Rajpur Gomtipur, Ahmedabad 380.021 (hereinafter referred to as the appellant) has filed the present appeal on dated 27-4-2022 against Order No.ZA241221181633V dated 28-12-2021(hereinafter referred to as the impugned order) passed by the Superintendent, Range V, Division ( (Rakhial), Ahmedabad South (hereinafter referred to as the adjudicating authority).

2. The appellant was registered under GSTIN 24BHHP5450F1ZB. The adjudicating authority vide impugned order ordered cancellation of their registration with effect from 31-3-2021 under Section 29 (2) of CGST Act, 2017 due to failure to file returns. Being aggrieved the appellant filed the present appeal on the ground that due to Covid 19 he was not maintained monthly return of GST and now he wants to restart his business.

3. Personal hearing was held on dated 28-6-2022. Shri Binitkumar Thakur, authorized representative appeared on behalf of the appellant on virtual mode. He stated that he has nothing more to add to their submission.

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 28-12-2021 and present appeal was filed online on dated 27-4-2022 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.

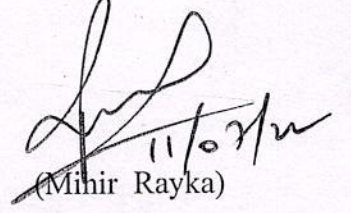
5. In the subject case the registration was cancelled retrospectively with effect from 31-3-2021 due to non filing of returns for a continuous period of six months. As per Rule 23 of CGST Rules, 2017, in case of cancellation of registration due to non filing of returns under Section 29 (2) of CGST Act, 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. However, in compliance to above Rules, they had submitted copy of GSTR3B return filed for the six month period till March 2021 and also submitted challans for payment of tax and interest. I have verified from GST portal and find that the appellant has filed GSTR3B and GSTR1 return for six months period till March 2021. In view of above, since the appellant has filed the present appeal for restoration of their registration for continuing their business activity after filing GSTR3B and GSTR1 returns for six-month period till March 2021, in the interest of justice, fairness and Government Revenue,



allow this appeal for revocation of cancellation of their GST registration. I further order that the appropriate authority may consider their request for revocation of cancellation of their registration, in consequent to this Order, subject to provisions of CGST Act and Rules framed thereunder and after verifying the dues paid by the appellant. 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 |

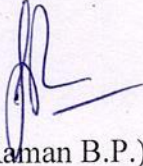
6.. The appeal filed by the appellant stands disposed of in above terms.

  
(Mihir Rayka)

Additional Commissioner (Appeals)

Date :

Attested



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

To,

Shri Ashwinkumar Balajibhai Solanki  
of M/s.Shree Shakti Enterprises,  
GF 142/12/31, Khadawali Chawl,  
Trading Mill Compound, Rajpur,  
Gomtipur, Ahmedabad 380 021



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 V, Division I (Rakhial) , Ahmedabad South
- 6) The Additional Commissioner, Central Tax (Systems), Ahmedabad South
- 7) Guard File
- 8) PA file