



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- 20220764SW0000555F64

रजिस्टर्ड डाक ए.डी. द्वारा

- क फाइल संख्या : File No : GAPPL/ADC/GSTP/1547/2022 -APPEAL / 2522 - 2527
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-77/2022-23**  
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. **ZA2401220230389 DT. 06.01.2022**  
issued by Superintendent, CGST, Range-I, Division IV (Narol), Ahmedabad South
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent  
**Shri Nasir of M/s. G.N. Appreals, Roobi Marble,  
Goodluck Beral Market, 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) <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 Nasir, of M/s.G.N.Appreals, Roobi Marble, Goodluck Beral Market, Danilimda, Ahmedabad 380 028 (hereinafter referred to as the appellant) has filed the present appeal on dated 28-4-2022 against Order No.ZA2401220230389 dated 6-1-2022 (hereinafter referred to as the impugned order) passed by the Superintendent, Range I, Division IV (Narol), Ahmedabad South (hereinafter referred to as the adjudicating authority).

2. Briefly stated the fact of the case is that the appellant was registered under GSTIN 24AMXPN7490G1ZC. The appellant issued show cause notice reference number ZA241221008099Z dated 2-12-2021 for cancellation of their registration due to failure to furnish returns for a continuous period of six months. The adjudicating authority vide impugned order ordered cancellation of their registration with effect from 1-4-2021 under Section 29 (2) of CGST Act, 2017 due to non-filing of returns, non-filing of reply to SCN and non-appearance on personal hearing.

3. Being aggrieved the appellant filed the present appeal wherein they contended that they were not able to file GST returns as their business was disrupted due to poor economic condition and huge debts and was not having sufficient funds to discharge GST liability. That they are ready to file pending GST returns along with tax interest and late fees. In view of above, the appellant requested to allow this appeal to reinstate their GST registration and to set aside the impugned order.

4. Personal hearing was held on dated 30-6-2022. Shri Karim Lakhani, authorized representative appeared on behalf of the appellant on virtual mode. He has asked for three working days for additional submissions which is duly granted. Accordingly, the appellant vide letter dated 2-7-2022 filed additional submission wherein they contended that the proprietor Shri Nasir is not a educated person so he was not able to understand process of Law and his economic condition has worsened due to Covid pandemic ; that due to ill health of his sister in law he had to go to his home state frequently and was not present in the state.

5. 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 6-1-2022 and present appeal was filed online on dated 15-4-2022 (physical copy on 28-4-2022) ie beyond the 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.

6. In the subject case the registration was cancelled retrospectively with effect from 1-4-2021 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. 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, I 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 con sequent 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 |

5.. 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 Nasir, of M/s.G.N.Appreals,  
Roobi Marble, Goodluck Beral Market,  
Danilimda, Ahmedabad 380 028

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 IV (Narol), Ahmedabad South.
- 5) The Superintendent, CGST, Range I, Division IV (Narol), Ahmedabad South
- 6) The Additional Commissioner, Central Tax (Systems), Ahmedabad South
- 7) Guard File