



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- 20220764SW0000722245

रजिस्टर्ड डाक ए.डी. द्वारा

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फाइल संख्या : File No : GAPPL/ADC/GSTP/1796/2022 -APPEAL /2648 - 254

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अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-79/2022-23**

दिनांक Date : **20-07-2022** जारी करने की तारीख Date of Issue : **20-07-2022**

श्री मिहिर रायका_अपर आयुक्त (अपील) द्वारा पारित

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

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Arising out of Order-in-Original No. **ZA241221192265T DT. 31.12.2021** issued by Superintendent, CGST, Range-IV, Division VI, Ahmedabad South

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

M/s. New Elite Store, Cellar 3, Jeet Complex, Opp Municipal Market, Navrangpura, Ahmedabad 380009

(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

M/s.New Elite Store, Cellar 3, Jeet Comple, Opp Municipal Market, Navrangpura, Ahmedabad 380 009 (hereinafter referred to as the appellant) has filed the present appeal on dated 12-5-2022 against Order No.ZA241221192265T dated 31-12-2021 (hereinafter referred to as the impugned order) passed by the Superintendent, CGST, Range IV Division VI, 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 24AAJFN2590H1Z7. The appellant was issued show cause notice reference number ZA241221073393W dated 18-12-2021 for cancellation of registration on the reason of non compliance of any of the specified provisions in GST Act or Rules made thereunder as may be prescribed. adjudicating authority vide impugned order ordered cancellation of their registration with effect from 16-12-2021 under Section 29 (2) of CGST Act, 2017. Being aggrieved the appellant filed the present appeal on the ground that due to Covid pandemic and multiple diseases they could not file GSTR3B returns on timely basis, file reply to SCN and file application for revocation of cancellation of registration. The present appeal was filed for reactivation of GSTIN so as to resume the normal business activities under the same GSTN. In view of above the appellant requested to activate their GST registration to file all pending returns.

3. Personal hearing was held on dated 5-7-2022. Shri Tejas Shah, authorized representative appeared on behalf of the appellant on virtual mode. He stated that he has nothing more to add to their written submission till date.

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 31-12-2021 and present appeal was filed online on dated 12-5-2022 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.

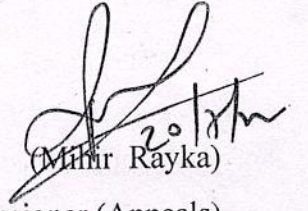
5. In the subject case show cause notice was issued for cancellation of registration due to non compliance of any of the specified provisions of CGST Act and Rules made thereunder and the registration was also cancelled with effect from 16-12-2021 under Section 29 (2) of CGST Act, 2017. Apparently, either 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, during appeal the appellant has submitted copy of GSTR3B and GSTR1 returns filed till December 2021 and requested to restore their registration to pay tax and other dues and file returns. 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. 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।

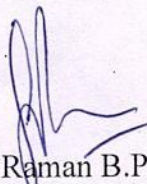
6.. The appeal filed by the appellant stands disposed of in above terms.


(Mihir Rayka)

Additional Commissioner (Appeals)

Date :

Attested


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

To,

M/s.New Elite Store,
Cellar 3, Jeet Complex,
Opp Municipal Market, Navrangpura,
Ahmedabad 380 009



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 VI, Ahmedabad South.
- 5) The Superintendent, CGST, Range IV, Division VI, Ahmedabad South
- 6) The Additional Commissioner, Central Tax (Systems), Ahmedabad South
- 7) Guard File
- 8) PA file