



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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टेलिफैक्स 07926305136



DIN- 20220864SW0000610844

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/214/2022 -APPEAL /3432 - 43

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-98 /2022-23**
दिनांक Date : **30-08-2022** जारी करने की तारीख Date of Issue : **30-08-2022**

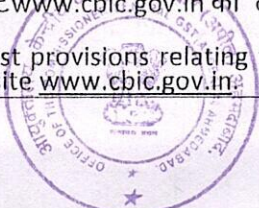
श्री मिहिर रायका_अपर आयुक्त (अपील) द्वारा पारित

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

ग Arising out of Order-in-Original No. **ZA241221028033D DT. 07.12.2021** issued by Superintendent, CGST, Range I, Division-I, Ahmedabad South

ध अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
**M/s. Devanshi Metal, Shed No. 113, Abhisree Estate, Nr. Vishalla,
Opp. GVMM Odhav Ring Road, Odhav, Ahmedabad-382433**

(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.Devanshi Metal, Shed NO.113, Abhishree Estate, GVMM Odhav Ring Road, Odhav, Ahmedabad 382 433 (hereinafter referred to as the appellant) has filed the present appeal on dated 20-1-2022 against Order No.ZA241221028033D dated 7-12-2021 (hereinafter referred to as the impugned order) passed by the Superintendent, CGST, Range I, Division I, Ahmedabad South (hereinafter referred to as the adjudicating authority) ordering cancellation of their GST registration No.24AASFD1187H1Z9 with effect from 17-3-2021 on the basis of letter of Assistant Commissioner, Unit 23, Gujarat State for cancellation of registration ab initio under Section 29 (2) of CGST Act, 2017.

2. Being aggrieved the appellant filed the present appeal on the ground that the impugned order is bad in law since it has been issued against natural justice by not providing the opportunity of being heard ; they were not been provided any reasons for cancellation of GST registration ; the adjudicating authority expects them to respond, react to the SCN which is impossible without having the reason beforehand with them ; that the adjudicating authority has not mentioned DIN in SCN.

3. Personal hearing was held on dated 22-3-2022. Shri Kunal Agrawal, authorized representative appeared on behalf of the appellant on virtual mode. He stated that his GST registration has been cancelled ab initio by the adjudicating authority on the basis of SGST letter. They have preferred the writ petition before the Hon'ble Gujarat High Court. As the matter is before the Gujarat High Court I have decided not to pass the Order. He has total that he will submit the details of Hon'ble High Court case in a day or two. Accordingly, the appellant submission copy of SCA filed by them before Hon'ble High Court of Gujarat.

4. During appeal proceedings the appellant intimated that their application filed before Hon'ble High Court was accepted and it was ordered for revocation for cancellation of GST registration and on the basis of same their GST registration was also restored. Therefore, they wish to withdraw the present appeal. They had also submitted copy Order dated 17-3-2022 passed by the Hon'ble High Court of Gujarat and copy of Order for revocation of cancellation of registration issued by the Deputy Commissioner under reference No.ZA240522091560S dated 18-5-2022 ordering restoration of their registration.

5. I have carefully gone through the facts of the case. I find that the present appeal was filed against impugned order ordering cancellation of their GST registration. The appellant has simultaneously filed an SCA No.5485 of 2022 before Hon'ble High Court of Gujarat against the



impugned order. Hon'ble High Court vide Order dated 17-3-2022 quashed and set aside the impugned order and ordered to revive their GST registration. Accordingly, the jurisdictional Deputy Commissioner has restored their GST registration vide Order dated 18-5-2022. In view of above since the appellant has voluntarily requested to withdraw the present appeal as their registration was restored, I dismiss the appeal as withdrawn 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.


30/07/22
(Mihir Rayka)

Additional Commissioner (Appeals)

Date :

Attested



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



By RPAD

To,

M/s.Devanshi Metal,
Shed NO.113, Abhishree Estate,
GVMM Odhav Ring Road,
Odhav, Ahmedabad 382 433

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 Deputy Commissioner, CGST, Division II (Vatva I) Ahmedabad South
- 5) Superintendent, CGST, Range I, Division II (Vatva I), Ahmedabad South
- 6) The Additional Commissioner, Central Tax (Systems), Ahmedabad South
- 7) Guard File
- 8) PA file



