



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
 07926305065- टेलीफैक्स 07926305136



DIN- 20230564SW0000722897

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/1149/2023 -APPEAL / 1233 - 39

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-14/2023-24**
 दिनांक Date : **10-05-2023** जारी करने की तारीख Date of Issue : **11-05-2023**

श्री मिहिर रायका_अपर आयुक्त (अपील) द्वारा पारित

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

ग Arising out of Order-in-Original No. **ZA240622062855G DT. 13.06.20222**,
 issued by The Superintendent, CGST, Ahmedabad South

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
M/s. Al Hasan Infraspac LLP, Sur No. 569, Plot No. 15/2, Nr. Ambar Residency,
Opp. Ambar Tower, Sarkhej, Ahmedabad, Gujarat-382210

(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. Al Hasan Infraspaces LLP, Sur No. 569, Plot No. 15/2, Nr. Ambar Residency, Opp. Ambar Tower, Sarkhej, Ahmedabad - 382210 (hereinafter referred to as "*the Appellant*") has filed the present appeal on dated 27.03.2023 against Order No. ZA240622062855G dated 13.06.2022 (hereinafter referred to as "*the impugned order*") passed by the Superintendent, CGST, Ahmedabad (hereinafter referred to as "*the adjudicating authority/Proper Officer*").

2. Briefly stated the facts of the case is that the *appellant's* Registration GSTIN 24ABHFA9990P1ZL was cancelled by the *adjudicating authority* with effect from 13.06.2022 due to non filing of GST Returns. Being aggrieved, the *appellant* filed the present appeal, on the ground that they could not file returns due to poor medical condition of authorized partner of the firm. The proper officer has Suo-moto cancelled their registration however, now they willing to start their business, hence requested to revoke their cancelled registration.

3. Personal Hearing in the matter was held on 25.04.2023 wherein Mr. Janak J. Tanna, CA appeared on behalf of the *appellant* as authorized representative. During PH he has stated that they have nothing more to add to their submissions till date.

4. I have carefully gone through the facts of the case. I find that the main issue to be decided in the instant case is (i) whether the appeal has been filed within the prescribed time- limit and (ii) whether the appeal filed against the order of cancellation of registration can be considered for revocation/restoration of cancelled registration by the proper officer.

5. First of all, I would like to take up the issue of filing the appeal and before deciding the issue of filing the appeal on merits, it is imperative that the statutory provisions be gone through, which are reproduced, below:

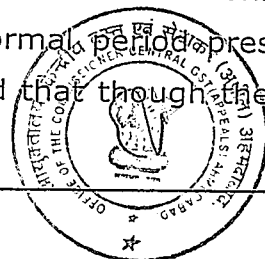
SECTION 107. Appeals to Appellate Authority. — (1) Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by an adjudicating authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.

(2)

(3)

(4) The Appellate Authority may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months or six months, as the case may be, allow it to be presented within a further period of one month.

6(i). I observed that in the instant case that as against the *impugned order* of dated 13.06.2022, the appeal has been filed online on 27.03.2023 i.e. appeal filed by delay from the normal period prescribed under Section 107(1) of the CGST Act, 2017. I find that though the delay



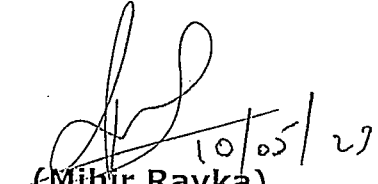
in filing the appeal is condonable only for a further period of one month provided that the *appellant* was prevented by sufficient cause from presenting the appeal is shown and the delay of more than one month is not condonable under the provisions of sub section (4) of Section 107 of the Central Goods and Service Tax Act, 2017.

6(ii). In the present matter, the "*impugned order*" is of 13.06.2022 so, the normal appeal period of three months was available up to 12.09.2022 whereas, the present appeal is filed on 27.03.2023. Accordingly, in view of foregoing I find that the present appeal is filed beyond the time limit as prescribed under Section 107(1) of the CGST Act, 2017. Further, looking to the provisions of condonation of delay, I observed that even after condoning delay of filing of appeal for a further period of one month as per provisions of sub section (4) of Section 107 of the CGST Act, 2017 the last date for filing of appeal comes on 12.10.2022, whereas the present appeal is filed online on 27.03.23. Accordingly, I find that the present appeal is filed beyond the time limit prescribed under the provisions of Section 107 of the CGST Act, 2017.

7. Since, the present appeal was filed for restoration of the cancelled GST.registration. Before proceedings further, I have verified the status of the registration on GST Portal and find that the status of registration of the *Appellant* as on date shown as '*ACTIVE*'. Further, on enquiry being made with Mr. Janak J. Tanna, CA the authorized representative of the appellant, he has also confirmed that the present status of registration is '*ACTIVE*'. Since, the present appeal was filed for revocation of cancellation of their registration and for restoration of their registration which has already been allowed by the appropriate authority, I find that further decision in present appeal no more serve any purpose and have become infructuous. Therefore, I dismiss the appeal as infructuous.

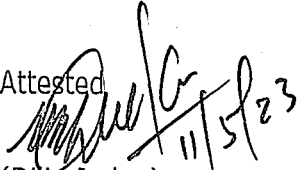
अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

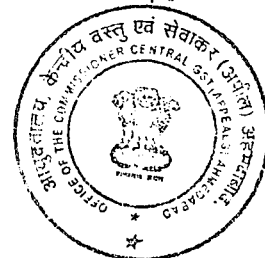
The Appeal filed by '*Appellant*' stand disposed off in above terms.


(Mihir Rayka)

Additional Commissioner (Appeals)

Date: 10.05.2023

Attested

(Dilip Jadav)
Superintendent (Appeals)



By R.P.A.D.

To,
M/s. Al Hasan Infraspac LLP,
Sur No. 569, Plot No. 15/2,
Nr. Ambar Residency, Opp. Ambar Tower,
Sarkhej, Ahmedabad – 382210

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. Commissioner, CGST, Division-I Rakhial, Ahmedabad South.
5. The Superintendent, CGST, Range-II, Div. I Rakhial, Ahmedabad South
6. The Superintendent (Systems), CGST & C. Ex., Appeals, Ahmedabad.
7. Guard File.
8. P.A. File

