



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-

टेलिफैक्स 07926305136



DIN- 20240264SW00004404C4

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या File No : GAPPL/ADC/GSTP/466/2024 -APPEAL /199९- 2०००ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-JC- 228 /2023-24**दिनांक Date : **26.02.2024** जारी करने की तारीख Date of Issue : 27.02.2024

श्री आदेश कुमार जैन संयुक्त आयुक्त (अपील) द्वारा पारित

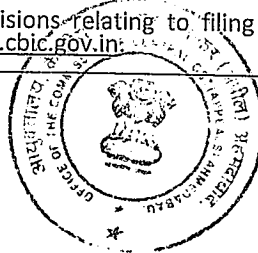
Passed by Shri Adesh Kumar Jain, Joint Commissioner (Appeals)

ग Arising out of Order-in-Original No. ZA240720088288B dated 22.07.2020 issued by The Superintendent, CGST, Ahmedabad.

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

Appellant	Respondent
M/s. Sainath Garments, (Legal Name: Manoj Mohanlal Chhatwani), A 07, Sharnam Estate Part 2, Near Pragati School and Amp Ambica Bridge Bh Kataria Auto, Khokhra, Ahmedabad, Gujarat, 380008	The Superintendent, CGST, Ahmedabad

(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) <u>Full amount of Tax, Interest, Fine, Fee and Penalty</u> arising from the impugned order, as is admitted/accepted by the appellant, and (ii) A sum equal to <u>twenty five per cent</u> 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**Brief Facts of the Case :-**

This appeal has been filed under Section 107 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "*the Act*") by **M/s. Sainath Garments, (Legal Name: Manoj Mohanlal Chhatwani)** A07, Sharnam Estate Part-2, Near Pragati School and Amp Ambica Bridge Behind Kataria Auto, Khokhra, Ahmedabad, Gujarat 380008 (hereinafter referred to as "**Appellant**") against the Order, No. ZA240720088288B dated 22.07.2020 (hereinafter referred to as "**Impugned Order**") passed by the Superintendent, CGST, CPC, Ahmedabad South (hereinafter referred to as "**the Adjudicating Authority/Proper Officer**").

2. Briefly stated the fact of the case is that the *appellant* is registered with GST No.24AEYPC2517C1ZT had sought cancellation of their GST registration due to the closure of their business vide online application on the common portal on 18.07.2020 with ARN A240720062912F. The proper officer approved their GST cancellation and vide impugned order their GST registration was cancelled with effect from 01.07.2017.

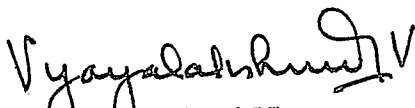
3. Being aggrieved with the impugned order, the appellant filed appeal before the appellate authority on 31.01.2024. However, during personal hearing they informed that they intend to withdraw their appeal and preferring to Revision application under Section 108 in the light of recent decision of Hon'ble High Court of Gujarat on the subject matter and requested to withdraw their appeal. Further, vide letter dated 23.02.2024, they reiterated the same and requested to allow them to withdraw their appeal.

4. In view of the above, considering the *appellant's* request for withdrawal of appeal, without going into the merit of the case, I allow to withdraw the appeal.

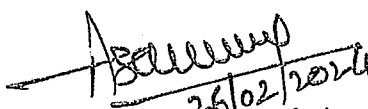
अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

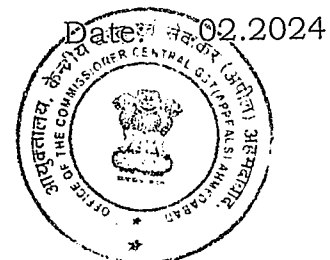
The appeal filed by the appellant stands disposed of in above terms.

Attested


(Vijayalakshmi V)

Superintendent (Appeals)


(Adesh Kumar Jain)
Joint Commissioner (Appeals)



By R.P.A.D.

To,

M/s. Sainath Garments,

(Legal Name - Manoj Mohanlal Chhatwani),

A-07 Sharnam Estate Part-2,

Near Pragati School and Amp Ambica Bridge

Behind Kataria Auto, Khokra Ahmedabad, Gujarat 380008

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 Commissionerate.
4. The Dy/Assistant Commissioner, CGST, Division-I Ahd South.
5. The Superintendent (Systems), CGST Appeals, Ahmedabad.
6. Guard File.
7. P.A. File

