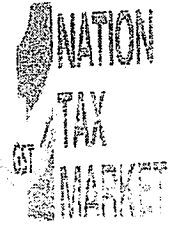


सत्यमेव जयते

आयुक्तकाकार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeal Ahmedabad Commissionerate
जीएसटी भवन, राजस्व मार्ग, अम्बावाडी अहमदाबाद ३८००१५.
GST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
Phone: 079-26305065 Fax: 079-26305136
E-Mail : commrappl1-cexamd@nic.in

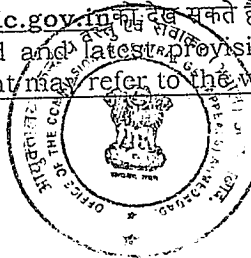


By Regd. Post

DIN NO.: 20240364SW0000000CFE

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| (क) | फ़ाइल संख्या / File No. | GAPPL/ADC/GSTP/1585/2024 / 3228 - 34 |
| (ख) | अपील आदेश संख्या और दिनांक / Order-In - Appeal and date | AHM-CGST-001-APP-JC-240/2023-24 and 21.03.2024 |
| (ग) | पारित किया गया / Passed By | श्री आदेश कुमार जैन, संयुक्त आयुक्त (अपील) Shri Adesh Kumar Jain, Joint Commissioner (Appeals) |
| (घ) | जारी करने की दिनांक / Date of Issue | 26.03.2024 |
| (ङ) | Arising out of Order-In-Original No. ZA241222001975W dated 01.12.2022 passed by The Superintendent, CGST AR-II, Division-I, Ahmedabad South. | |
| | Name of the Appellant | Name of the Respondent |
| (च) | M/s Sahara Steel (Legal Name: Nileshkumar Pareshbhai Khanpara), Shed No 164/2, Mahadev Ind Estate Vibhag-1, Selulose Mill Compund, Ramol Road, Ahmedabad, Gujarat. 382449 | The Superintendent, CGST AR-II, Division-I, Ahmedabad South |

| | |
|-------|---|
| (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. |
| | Appeal to be filed before Appellate Tribunal under Section 112(8) of the CGST Act, 2017 after paying - |
| (i) | (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**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 **Shri Nileshkumar Pareshbhai Khanpara**, Mahadev Ind Estate Vibhag-1, Shed No.164/2, Selulose Mill Compound, Ramol Road, Ahmedabad, Gujarat 382449 (hereinafter referred to as "**Appellant**") against the Order No. ZA241222001975W dated 01.12.2022 (hereinafter referred to as "**Impugned Order**") passed by the Superintendent, CGST, Range-II, Division-I, Ahmedabad South (hereinafter referred to as "**the Adjudicating Authority/Proper Officer**").

2. Briefly stated the fact of the case is that the *appellant* was registered with GSTN registration No.24ATHPK3931A1Z7. A show cause notice dated 2.11.2022 was issued to the appellant proposing cancellation of their GST Registration on the grounds that "As per letter No.ACST/ENF/FSU-2/SPOT/2022-23B-2999 dated 10.11.2022 issued by the Assistant Commissioner of State Tax, Flying Squad Unit-2, Gujarat State, Ahmedabad, during the spot visit of principal place of business by State GST Authority, it was found that no business activity was carried out on that place, hence recommended for cancellation of registration ab-initio". In the absence of any response to the query raised, the registration was cancelled with effect from 27.07.2017 vide impugned order dated 01.12.2022 by the adjudicating authority.

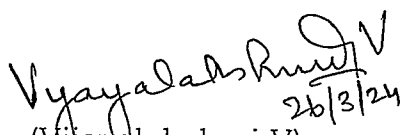
3. Being aggrieved with the impugned order, the appellant preferred appeal before the appellate authority on 23.02.2024. However, vide letter dated 08.03.2024, the appellant submitted a application to withdraw the present appeal.

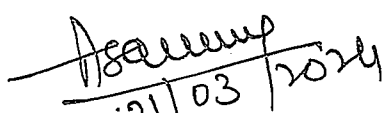
4. In view of the above, considering the *appellant's* request for withdrawal of appeal, without going into the merit of the case, I allow to withdraw the appeal.

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

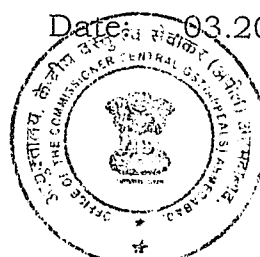
The appeal filed by the appellant stands disposed of in above terms.

Attested


(Vijayalakshmi V)
Superintendent (Appeals)


(Adesh Kumar Jain)
Joint Commissioner (Appeals)

Date: 03.2024



By R.P.A.D.

To,

M/s. Nileshkumar Pareshbhai Khanpara,
Mahadev Ind Estate Vibhag-1
Shed No.164/2, Selulose Mill Compound,
Ramol Raod,
Ahmedabad, Gujarat 382449

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 Range Supdt. CGST, Range-II, Dn.I, Ahmedabad South
6. The Superintendent (Systems), CGST Appeals, Ahmedabad.
- ~~7. Guard File.~~
8. P.A. File



