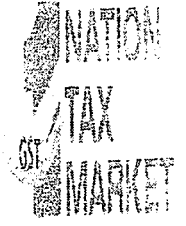




सत्यमेव जयते

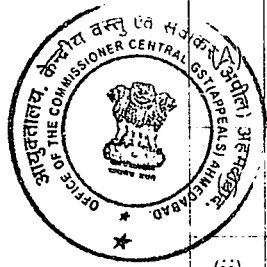
आयुक्तकाकार्यालय  
Office of the Commissioner  
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय  
Central GST, Appeal Ahmedabad Commissionerate  
जीएसटी भवन, राजस्व मार्ग, अम्बावाडी अहमदाबाद ३८००१५.  
GST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015  
Phone: 079-26305065 Fax: 079-26305136  
E-Mail : commrappl1-cexamd@nic.in



By Regd. Post

DIN NO.: 20240464SW000000DB85

(क)	फाइल संख्या / File No.	GAPPL/ADC/GSTP/939/2024/3493-3504
(ख)	अपील आदेश संख्या और दिनांक / Order-In - Appeal and date	AHM-CGST-001-APP-JC-250/2023-24 and 28.03.2024
(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	03.04.2024
(ङ)	Arising out of Order-In-Original No. ZA241123178118Q dated 29.11.2023 passed by The Assistant Commissioner, CGST Division-V, Ahmedabad South.	
	<b>Name of the Appellant</b>	<b>Name of the Respondent</b>
(च)	M/s Techfab Engineers, (Legal Name: Tejas Somabhai Panchal), I-53, Mahavir Estate, Nr. Shubh Estate, B/H C.L. High School, GIDC, Kathwada Ahmedabad, Gujarat, 382430	The Assistant Commissioner, CGST Division-V, Ahmedabad South



	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. 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 <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 <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> 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 <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> .

ORDER IN APPEALBrief 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. Techfab Engineers**, (Legal Name: TejasSomabhai Panchal), I-53, Mahavir Estate, Near Shubh Estate, B/H C.L.High School, GIDC, Kathwada Ahmedabad, Gujarat-382430 (hereinafter referred to as "*Appellant*") against the Order No. ZA241123178118Q dated 29.11.2023 (hereinafter referred to as "*impugned order*") passed by the Assistant Commissioner, CGST, CGST Division-IV, Ahmedabad South (hereinafter referred to as "*the Adjudicating Authority/ Proper Officer*").

2. Facts of the case, in brief, are that the *appellant* is registered under the Central Goods and Services Tax Act, 2017 vide GST Registration GSTIN 24BWRPP7256H1ZX. The appellant was issued with an adjudication order dated 12.09.2023 under reference number ZA240923049821G whereby their GST registration was cancelled with effect from 11.10.2017, due to non filing of GST returns. It appears that the appellant had requested for revocation of cancellation which was again rejected vide impugned order dated 29.11.2023 stating that that the appellant had neither replied to the SCN dated 08.11.2023 nor appeared for personal hearing to defend themselves.

Being aggrieved with the impugned order, the appellant preferred appeal on 02.02.2024 against the impugned order dated 29.11.2023 on the following grounds;

- The appellant was not feeling well, hence they could not respond and appear for personal hearing; Principles of natural justice has not been followed by the adjudicating authority; Non-existence of the unit, should not lead to cancellation of registration; With the above submission, requested to set aside the impugned order.

PERSONAL HEARING

4. Opportunity of personal hearing was given to the appellant on 27.02.2024, 05.03.2024 and 14.03.2024, however the letters were returned undelivered with a remark by the local post office as "left". The intimation of the personal hearing was also sent through registered email of the appellant, screenshots of which are as under:

**Dispatch Details**

Dispatch No. DIS/2074628/2024  
 Sent By  
 Sent On  
 Dispatched By MUNESH KUMAR MEENA, Appeal Section- O/o Commissioner- CGST Appeals-Ahmedabad  
 Dispatched On 22/02/2024 10:43 PM  
 Delivery Mode  
 CRU Name  
 Dispatch Mode Email  
 Mobile No.  
 Notified Via SMS No  
 Sent Through SELF  
 Subject M/s Techfab Engineers, (Legal Name: Tejas Somabhai Panchal)

**Communication Details**

Name M/s Techfab Engineers,  
 Designation  
 Address M/s Techfab Engineers,  
 Min./Dept./Others Others  
 Organization  
 Country INDIA  
 State  
 City/District  
 Pincode  
 Mobile  
 Email techfabengineers60@gmail.com  
 LandLine  
 Fax  
 Recipient Type PUBLIC

**Postal Details**

No Data Available

**Email Details**

**Dispatch Details**

Dispatch No. DIS/2097881/2024  
 Sent By  
 Sent On  
 Dispatched By MUNESH KUMAR MEENA, Appeal Section- O/o Commissioner- CGST Appeals-Ahmedabad  
 Dispatched On 29/02/2024 04:37 PM  
 Delivery Mode  
 CRU Name  
 Dispatch Mode Email  
 Mobile No.  
 Notified Via SMS No  
 Sent Through SELF  
 Subject M/s Techfab Engineers, (Legal Name: Tejas Somabhai Panchal)

**Communication Details**

Name Techfab Engineers  
 Designation  
 Address Techfab Engineers  
 Min./Dept./Others Others  
 Organization  
 Country INDIA  
 State  
 City/District  
 Pincode  
 Mobile  
 Email techfabengineers60@gmail.com  
 LandLine  
 Fax  
 Recipient Type PUBLIC

**Postal Details**



Dispatch No.	DIS/2135717/2024
Sent By	
Sent On	
Dispatched By	MUNESH KUMAR MFFNA, Appeal Section, O/o Commissioner, GST Appeals-Ahmedabad
Dispatched On	11/03/2024 03:44 PM
Delivery Mode	
CRU Name	
Dispatch Mode	Email
Mobile No.	
Notified Via SMS	No
Sent Through	SELF
Subject	M/s Techfab Engineers, (Legal Name: Tejas Somabhai Panchal)
<b>Communication Details</b>	
Name	Techfab Engineers.
Designation	
Address	Techfab Engineers,
Min./Dept./Others	Others
Organization	
Country	INDIA
State	
City/District	
Pincode	
Mobile	
Email	techfabengineers60@gmail.com
LandLine	
Fax	
Recipient Type	PUBLIC
<b>Postal Details</b>	
No Data Available	
<b>Email Details</b>	



## DISCUSSION & FINDINGS

I have gone through the facts of the case, written submissions made by the 'appellant'. 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.

6. 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.

As per the provisions of Section 107 of the CGST Act, 2017, I find that the appeal has been filed within the prescribed normal time limit. Hence I proceed further to decide the issue.

7. As it can be seen from the opportunity of personal hearing granted to the appellant, principle of natural justice has been followed by granting 3 PH at regular intervals. However, the letter of communication of personal hearing is returned with the remarks "left" by the Post Office. Further, the appellant has also been communicated the personal hearing details to their registered email by this office. However it is observed that the neither the appellant nor their representative had appeared for personal hearing nor submitted any defence reply or any documentary evidence to establish their points. Further, the during the course of personal hearing the appellant had the option to substantiate their stand, however the appellant failed to do so.

8. In view of the above discussions, I reject the appeal of the "Appellant".

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

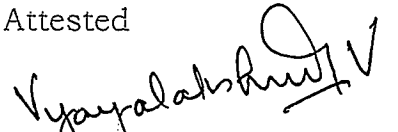
The appeal filed by the appellant stands disposed of in above terms.

(Adesh Kumar Jain)

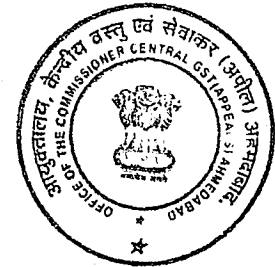
Joint Commissioner (Appeals)

Date: 03.2024

Attested

  
(Vijayalakshmi V)  
Superintendent (Appeals)  
Central Tax

By R.P.A.D.  
M/s. Techfab Engineers,  
(Legal Name :TejasSomabhai Panchal)  
I-53, Mahavir Estate, Near Shubh Estate,  
B/H C.L.High School,  
GIDC, Kathwada Ahmedabad  
Gujarat-382430.



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 Deputy/Asstt. Commissioner (RRA), CGST, Ahmedabad South
5. The Deputy/Asstt. Commissioner, CGST, Division-V, Ahmedabad South
6. The Superintendent, Range-I, CGST, Division-V. Ahmedabad South
7. The Superintendent (Systems), CGST Appeals, Ahmedabad.
8. ~~Guard File.~~
9. P.A. File.

