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आयुक्तकान्तालय

Office of the Commissioner

केंद्रीय जीएमटी, अपील अहमदाबाद आयुक्तकान्तालय

Central GST, Appeal Ahmedabad Commissionerate

जीएमटी भवन, राजस्व मार्ग, अम्बावादी अहमदाबाद ३८००१५.

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| (क) | फाइल संख्या / File No. | GAPPL/ADC/GSTP/2027/2024 / 4535-44 |
| (ख) | अपील आदेश संख्या और दिनांक / Order-In - Appeal and date | AIIM-CGST-001-APP-JC-11/2024-25 and 25.04.2024 |
| (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 | 25.04.2024 |
| (ङ) | Arising out of Order-In-Original No. ZA240823103137W dated 18.08.2023 passed by The Superintendent, CGST AR-IV, Division - V Odhav, Ahmedabad South Commissionerate. | |
| | Name of the Appellant | Name of the Respondent |
| (च) | M/s Vinayak Trading Co., (Legal Name: Pavan Parasmal Prajapati), Shed No.17, Gopinath Industrial Hub, Opp Karma Gas Agency, Odhav, Ahmedabad, Gujarat, 382415 | The Superintendent, CGST AR-IV, Division - V Odhav, Ahmedabad South Commissionerate |

(A) इस आदेश(अपील) से व्यथित कोई व्यक्ति निम्नलिखित तरीके में उपयुक्त प्राधिकारी /प्राधिकरण के समक्ष अपील दायर कर सकता है।

(i) Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way.

(ii) 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.

(iii) 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.

(B) 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.

(B) Appeal to be filed before Appellate Tribunal under Section 112(5) 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.

(C) 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) उक्त अपीलार्थ प्राधिकारी को अपील दाखिल करने से संबंधित व्यापक, विस्तृत और नवीनतम प्रावधानों के लिए, अपीलार्थ विभागीय वेबसाइट www.cbic.gov.in को देखें।
For elaborate, detailed and latest directions 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 Vinayak Trading Co., (Legal Name: Pavan Parasmal Prajapati), Shed No.17, Gopinath Industrial Hub, Opp Karma Gas Agency, Odhav, Ahmedabad, Gujarat, 382415(hereinafter referred to as "*the Appellant*") has filed the present appeal dated 09.02.2023 against Order No. ZA240823103137W dated 18.08.2023 (hereinafter referred to as "*the impugned order*") passed by the Superintendent, CGST AR-IV, Division - V Odhav, Ahmedabad South Commissionerate (hereinafter referred to as "*the adjudicating authority/ Proper Officer*").

2. Briefly stated the facts of the case is that the *appellant's* Registration GSTIN 24CWPPP5923G1Z6 was cancelled by the *adjudicating authority* with effect from 01.04.2021. Being aggrieved, the *appellant* filed the present appeal, on the ground that no statutory notice was issued or served as per the provision of the Act and the order of the officer is without jurisdiction.

3. Personal Hearing in the matter was held on 18.04.2024 wherein Mr. Tejash R. Shah, Advocate appeared on behalf of the *appellant* as authorized representative. He stated that as per the Hon'ble High Court order dated 01.02.2024 passed in SCA No.11301/2023 filed by the *appellant*, they have filed review application under Section 108 of the Act before the Additional Commissioner CGST Ahmedabad South in respect of the cancellation of registration of M/s Vinayak Trading Co., (GSTIN: 24CWPPP5923G126). The said review application has been decided by the authority vide order dated 15.03.2024 and against which they have preferred appeal.

DISCUSSION & FINDINGS

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 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. Considering that the *appellant* submitted a review application under Section 108 of the Act regarding the cancellation of their registration, and this has been adjudicated upon by the appropriate authority through an order dated 15.03.2024, I find that further decision in present appeal no more serve any purpose and have become infructuous. Therefore, I dismiss the appeal as infructuous.

अपीलकर्ताद्वारा दर्ज की गई अपीलकानिपटाराउपरोक्ततरीकेसेकियाजाताहै।

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

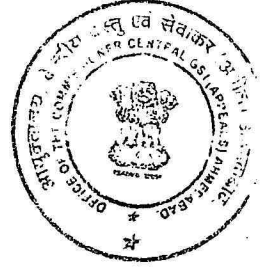
Adesh Kumar Jain
25/04/2024
(Adesh Kumar Jain)

Joint Commissioner (Appeals)

Date: .04.2024

Attested

Vijayalakshmi V
25/4/24
(Vijayalakshmi V.)
Superintendent (Appeals)



By R.P.A.D.

To,
M/s Vinayak Trading Co.,
(Legal Name: Pavan Parasmal Prajapati),
Shed No.17, Gopinath Industrial Hub,
Opp Karma Gas Agency, Odhav, Ahmedabad, Gujarat, 382415

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-VODhav, Ahmedabad South.
5. The Superintendent, CGST, Range-IV, Div. V Odhav, Ahmedabad South
6. The Superintendent (Systems), CGST & C. Ex., Appeals, Ahmedabad.
7. Guard File.
8. P.A. File



