



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

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DIN- 20240564SW000000E16F

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या File No : GAPPL/ADC/GSTP/2124/2024-APPEAL

15587-92

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-JC- 29 /2024-25**

दिनांक **Date :15.05.2024** जारी करने की तारीख Date of Issue : 15.05.2024

श्री आदेश कुमार जैन संयुक्त आयुक्त (अपील) द्वारा पारित

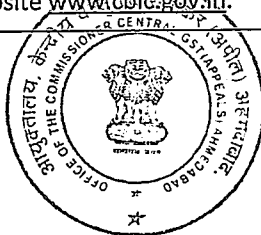
Passed by Shri Adesh Kumar Jain, Joint Commissioner (Appeals)

ग Arising out of Order-in-Original No. ZA2406230400071 dated 06.06.2023 issued by The Superintendent, CGST Range-I, Division-V-Odhav, Ahmedabad South Commissionerate, Ahmedabad.

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

Appellant	Respondent
M/s Nandi Metal, (Legal Name: Praveen Kumar), Shop No. C/6, Adarsh-II Estate, B/H Ashish-Mangalam Cinema, Odhav, Ahmedabad, Gujarat, 380023	The Superintendent, CGST Range-I, Division-V-Odhav, Ahmedabad South Commissionerate, 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) <b>Full amount of Tax, Interest, Fine, Fee and Penalty</b> arising from the impugned order, as is admitted/accepted by the appellant, and (ii) A sum equal to <b>twenty five per cent</b> 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 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. Nandi Metal, (Legal Name – Praveen Kumar)**, Shop No.C/6, Adarsh-II Estate, B/h. Ashish-Mangalam Cinema, Odhav, Ahmedabad Gujarat 380023 (hereinafter referred to as "**Appellant**") against the Order No. ZA2406230400071 dated 06.06.2023 (hereinafter referred to as "**Impugned Order**") passed by the Proper Officer, CGST, Range-I, Dn.II, Ahmedabad South Comm'te. (hereinafter referred to as "**the Adjudicating Authority/Proper Officer**").

2. Brief facts of the case are that the *appellant* is registered under the Central Goods and Services Tax Act, 2017 vide GST Registration GSTIN 24CRBPK6542B1Z8 for carrying out their business. A Show Cause Notice dated 04.05.2023 was issued to the appellant, wherein it was proposed that registration is liable to be cancelled for the reasons "*Issues any invoice or bill without supply of goods and/or services in violation of the provisions of this Act, or the rules made thereunder leading to wrongful availment or utilization of input tax credit or refund of tax*". Thereafter, the registration was cancelled vide *impugned order* citing reference to Show Cause Notice dated 04.05.2023, with effect from 07.11.2020, with a direction to pay their pending dues and furnish a final return in Form-GSTR-10. Thus the registration is cancelled with effect from 07.11.2020.

3. Being aggrieved with the *impugned order* dated 06.06.2023 the *appellant* has preferred the present appeal on 3.02.2024. In the appeal memo the appellant has submitted that –

- ❖ According to Section 16 of the CGST Act, 2017 they have meticulously complied with all prerequisites outlined in the Section for availing Input Tax Credit. Their adherence to the stipulated conditions before the ITC claims unequivocally establishes their eligibility.
- ❖ SCN was issued without providing any proper reasons for cancellation of registration and without even determining the amount payable on such cancellation hence, such an order was not sustainable;
- ❖ The appellant relied upon the case law of M/s.Aggarwal Dyeing and Printing Works Versus State of Gujarat, that the SCN issued in prescribed form giving one line reason under rules and not providing elaboration;

- o Have relied upon other case laws which are in their favor. The department without resorting to any action against the supplier of goods and/or services, has ignored the tax invoices produced by the appellant as well as the bank statement to substantiate that they have paid the price for the goods and services rendered as well as the tax payable thereon. Such action is arbitrary. Further, there shall not be any automatic reversal of input tax credit from the buyer on non-payment of tax by the seller. In case of a default in tax payment by the seller, recovery should be made from the seller.
- ❖ Submitted copies of certain documents in support of their contentions, and requested to allow their appeal.

#### PERSONAL HEARING

4. Personal Hearing in the matter was heard on 09.05.2024 whereby Shri Rounak Mandowara, Chartered Accountant appeared before me on behalf of the appellant as authorized representative. He submitted that the Registration cancelled due to some allegation of fake invoicing and the Proprietor was arrested and now on bail and want to re-start business. Since the proprietor was in jail, so could not file appeal on time and requested to allow appeal. He is a young person of 28 years and opportunity to business should be given. In view of the above, prayed to allow appeal.

#### DISCUSSION & FINDINGS

I have carefully gone through the facts of the case and appeal memorandum/grounds of appeal. In the instant matter the present appeal is filed by appellant on 03.02.2024 against the Order-in-Original dated 06.06.2023. Therefore, 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 observed that in the instant case that as against the

impugned order of dated 06.06.2023, the appeal has been filed on 03.02.2024 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.

7. In the present matter, the "impugned order" and date of communication of order is of 06.06.2023 so, the normal appeal period of three months was available up to 05.09.2023 whereas, the present appeal is filed on 03.02.2024. 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 05.10.2023, whereas the present appeal is filed on



03.02.2024. In view of foregoing, I find that the present appeal is filed beyond the time limit prescribed under the provisions of Section 107 of the CGST Act, 2017. Accordingly, I find that the further proceedings in case of present appeal can be taken up for consideration strictly as per the provisions contained in the CGST Act, 2017.

9. I find that this appellate authority is a creature of the statute and has to act as per the provisions contained in the CGST Act. This appellate authority, therefore, cannot condone delay beyond the period permissible under the CGST Act. When the legislature has intended the appellate authority to entertain the appeal by condoning further delay of only one month, this appellate authority cannot go beyond the power vested by the legislature. My views are supported by the following case laws:

- (i) The Hon'ble Supreme Court in the case of **Singh Enterprises** reported as 2008 (221) E.L.T.163 (S.C.) has held as under:

"8. ...The proviso to sub-section (1) of Section 35 makes the position crystal clear that the appellate authority has no power to allow the appeal to be presented beyond the period of 30

days. The language used makes the position clear that the legislature intended the appellate authority to entertain the appeal by condoning delay only upto 30 days after the expiry of 60 days which is the normal period for preferring appeal. Therefore, there is complete exclusion of Section 5 of the Limitation Act. The Commissioner and the High Court were therefore justified in holding that there was no power to condone the delay after the expiry of 30 days period.”

- (ii) In the case of Makjai Laboratories Pvt Ltd reported as 2011 (274) E.L.T. 48 (Bom.), the Hon'ble Bombay High Court held that the Commissioner (Appeals) cannot condone delay beyond further period of 30 days from initial period of 60 days and that provisions of Limitation Act, 1963 is not applicable in such cases as Commissioner (Appeals) is not a Court.
- (iii) The Hon'ble High Court of Delhi in the case of Delta Impex reported as 2004 (173) E.L.T. 449 (Del) held that the Appellate authority has no jurisdiction to extend limitation even in a “suitable” case for a further period of more than thirty days.

10. I find that the provisions of Section 107 of the Central Goods and Services Tax Act, 2017 are *parimateria* with the provisions of Section 85 of the Finance Act, 1994 and Section 35 of the Central Excise Act, 1944 and hence, the above judgments would be squarely applicable to the present appeal also.

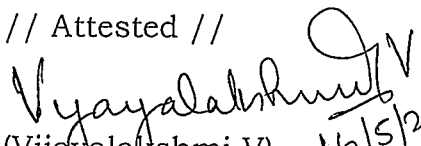
11. By following the above judgments, I hold that this appellate authority cannot condone delay beyond further period of one month as prescribed under proviso to Section 107(4) of the Act. Thus, the appeal filed by the *appellant* is required to be dismissed on the grounds of limitation as not filed within the prescribed time limit in terms of the provisions of Section 107 of the CGST Act, 2017. I, accordingly, dismiss the present appeal on time limitation without going into the merits of the case.

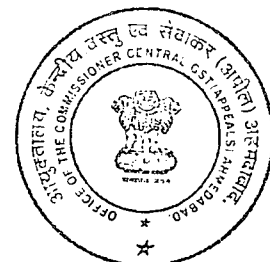
12. अपीलकर्ताद्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।  
The appeal filed by the appellant stands disposed of in above terms.

  
(Adesh Kumar Jain)  
Joint Commissioner (Appeals)

Date: .05.2024

// Attested //

  
(Vijayalashmi V) 16/5/24  
Superintendent (Appeals)  
Central Tax, Ahmedabad.



By R.P.A.D.

To

M/s. Nandi Metal  
Legal Name: Praveen Kumar,  
Shop No.C/6, Adarsh-II Estate,  
B/h. Ashish-Mangalam Cinema, Odhav  
Ahmedabad, Gujarat 380015

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-II, Ahmedabad South.
5. The Superintendent (Systems), CGST Appeals, Ahmedabad.
6. Guard File.
7. P.A. File

