



सत्यमेव जयते

आयुक्त का कार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeal Ahmedabad Commissionerate
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
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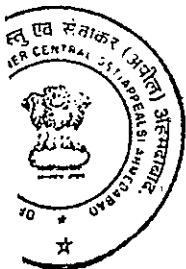


By Regd. Post

DIN NO. : 20220364SW000006126CF

(क)	फाइल संख्या / File No.	GAPPL/ADC/GSTP/1941/2021-APPEAL / 6532
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-CGST-002-APP-ADC-94/2021-22 and 02.03.2022
(ग)	पारित किया गया / Passed By	श्री मिहिर रायका, अपर आयुक्त (अपील) Shri Mihir Rayka, Additional Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of issue	02.03.2022
(ङ)	Arising out of Order-In-Original No. ZA240720056791M dated 15.07.2020 issued by The Superintendent, CGST & CE, Range-II, Division-II (Naroda Road), Ahmedabad North Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Hi Tech Colour Tech (Manish Jayantibhai Patel) (GSTIN-24AZLPP3319B1ZM) Address : - Shed No. 18 & 19, Vijay Ind Estate, B/H Forge and Blower, Naroda Road, Ahmedabad, Gujarat-382345

(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) <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 :-**

M/s. Manish Jayantibhai Patel having registered address at Shed No. 18 and 19, Vijay Ind. Estate, B/h. Forge and Blower, Naroda Road, Ahmedabad, Gujarat-382345 (*hereinafter referred to as 'appellant'*) has filed the present appeal against the Order for Cancellation of Registration dated 15.07.2020 having Reference No. ZA240720056791M (*hereinafter referred to as 'impugned order'*) issued by the Superintendent, Range - II, Division-II - Naroda Road, Ahmedabad North (*hereinafter referred to as 'adjudicating authority'*).

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 No. 24AZLPP3319B1ZM. Their registration was cancelled under Section 29 of the CGST Act, 2017 on 15.07.2020 for non filing of GST returns for a continuous period of six months.

3. Being aggrieved with the *impugned order*, the *appellant* preferred this appeal on the ground that their consultant was expired due to novel corona and therefore, they failed in filing of necessary GST Returns. The *appellant* has further submitted that they have filed the GST Returns till July 2020 with fine and penalty. The *appellant* has accordingly filed present appeal and requested for revocation of GST number in terms of Circular No. 157/13/2021-GST.

4. The *appellant* through a letter informed that they have filed appeal in connection with revocation of their cancelled GST number 24AZLPP3319B1ZM, however, in terms of a notification issued by the government their GST number is active now. Accordingly, the *appellant* has requested for withdrawal of their appeal.

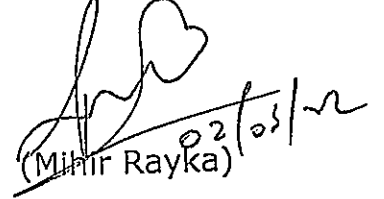
5. Since the appeal filed is solely against the Order for Cancellation of Registration of the *appellant* and the GST registration of the *appellant* has now been revoked by the competent authority, the



appeal under consideration has become infructuous. Accordingly, considering the *appellant's* request for withdrawal of appeal, I dismiss the appeal as withdrawn.

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

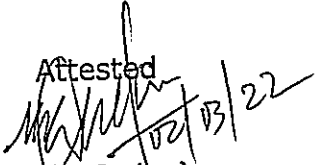
The appeal filed by the *appellant* stands disposed of in above terms.


(Mihir Rayka) 02/03/22

Additional Commissioner (Appeals)

Date: 02.03.2022



Attested

(Dilip Jadav)
Superintendent
Central Tax (Appeals)
Ahmedabad

By R.P.A.D.

To,
M/s. Manish Jayantibhai Patel,
Shed No. 18 and 19, Vijay Ind. Estate,
B/h. Forge and Blower, Naroda Road,
Ahmedabad - 382345

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-North.
4. The Deputy/Assistant Commissioner, CGST & C. Ex, Division-II - Naroda Road, Ahmedabad North.
5. The Additional Commissioner, Central Tax (System), Ahmedabad North.
6. The Superintendent, Range - II, Division-II - Naroda Road, Ahmedabad North
7. Guard File.
8. P.A. File