



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. : 20220364SW00000999B1F

(क)	फाइल संख्या / File No.	GAPPL/ADC/GSTP/680/2021-APPEAL / 6955
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-CGST-002-APP-ADC-99/2021-22 and 22.03.2022
(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	22.03.2022
(ङ)	Arising out of Order-In-Original No. ZA240121012687Z dated 04.01.2021 issued by The Superintendent, CGST & CE, Range-I, Division-IV (Changodar), Ahmedabad North Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Rudra Chemical (GSTIN- 24AAYFR7408R1Z4) Address:- E-1, Kalptaru Industrial Estate, Near Railway Crossing, Moraiya, Sanand, Ahmedabad, Gujarat-382213

(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) <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 <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 :-**

**M/s. Rudra Chemical**, E-1, Kalptaru Industrial Estate, Nr. Railway Crossing, Moraiya, Sanand, Ahmedabad – 382213 (*hereinafter referred to as 'appellant'*) has filed the present appeal against the Order for Cancellation of Registration dated 04.01.2021 having Reference No. ZA240121012687Z (*hereinafter referred to as 'impugned order'*) issued by the Superintendent, Range – I, Division-IV – Changodar, 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. 24AAYFR7408R1Z4. Their registration was cancelled under Section 29 of the CGST Act, 2017 on 04.01.2021 in connection with non filing of GST returns for a continuous period of six months. The effective date for cancellation of registration is mentioned as 15.12.2020 in the *impugned order*.

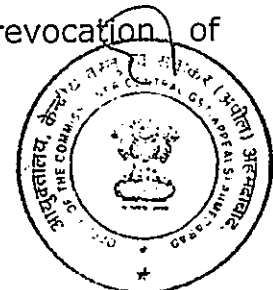
3. Being aggrieved with the *impugned order*, the *appellant* preferred this appeal on 25.03.2021. In the appeal memo the *appellant* has stated that –

(i) they were unable to file the monthly and quarterly returns from February-2020 and reply to SCN for which they apologized

(ii) Filed the pending returns from February'20 to November'20 on 24.12.2020.

(iii) On 04.01.2021 received registration cancellation order. On the same day applied for revocation of cancellation of registration. In response to same asked for clarification.

(iv) When visited the relevant department, we have been asked to upload rent agreement with Index copy. Since we had only rent agreement copy and Index copy rest with owner which was provided to us on 26.01.2021. But before that on 19.01.2021 department has rejected the application for revocation of cancellation of registration.



4. A personal Hearing in the matter was offered to the *appellant* on 10.06.2021. Thereafter, again Personal Hearing through Virtual mode offered to the *appellant* on 13.01.2022. Another PH was offered to the *appellant* on 28.02.2022 also. However, the *appellant* has not responded to the said PH letters. Thereafter, Shri Naman Joshi, Partner of M/s. Rudra Chemical vide e-mail on 07.03.2022 informed that “we are no longer run our business Rudra Chemical GST Number-24AAYFR7408R1Z4, we already close this business so please ignore our reopen request.”

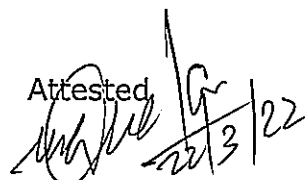
5. Since the appeal filed is solely against the Order for Cancellation of Registration of the *appellant* and the *appellant* is now no more interested for revocation of their GST registration, the appeal under consideration has become infructuous. Accordingly, considering the *appellant's* request, I hereby reject the appeal without going into the merit of the case.

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.

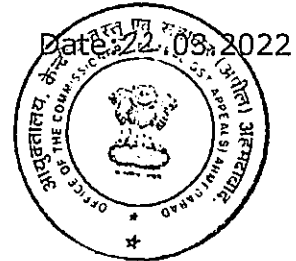
  
(Mihir Rayka)

Additional Commissioner (Appeals)

Attested  
  
(Dilip Jadav)  
Superintendent  
Central Tax (Appeals)  
Ahmedabad

By R.P.A.D.

To,  
M/s. Rudra Chemical,  
E-1, Kaipataru Industrial Estate,  
Nr. Railway Crossing, Moraiya, Sanand,  
Ahmedabad – 382213



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-IV – Changodar, Ahmedabad North.
- ✓ 5. The Additional Commissioner, Central Tax (System), Ahmedabad North.
6. The Superintendent, Range – I, Division-IV – Changodar, Ahmedabad North
7. Guard File.
8. P.A. File

