

कार्यालय अपर आयुक्त अपील  
केंद्रीय माल एवं सेवा कर आयुक्तालय,  
केन्द्रीय राजस्व भवन] कमरा नं. 208, द्वितीय तल,  
प्लॉट नं. 19, सैक्टर 17 सी, चंडीगढ़-160017

क्र.सं 70/APC/A/GST/cud/दिनांक: 20-21/37-40

25/2/21

केंद्रीय माल एवं सेवा कर अधिनियम, 2017 की धारा 107(11) के अंतर्गत डॉ. रविन्द्र कुमार, संयुक्त आयुक्त (अपील), केन्द्रीय माल एवं सेवा कर, चंडीगढ़ द्वारा पारित आदेश संख्या चंडीगढ़-सी.जी.एस.टी-001-APPL-JC-19 2020-21 दिनांक 23/2/2021

उपायुक्त/सहायक आयुक्त/अधीक्षक तकनीकी केंद्रीय माल एवं सेवा कर आयुक्तालय/मंडल/प्रभाग-1 Div-I cud द्वारा पारित मूल पत्र संख्या-2A04022/003/995 दिनांकित 05/02/21 से उद्भूत।



अपीलकर्ता का नाम एवं पता- M/s City Jail, SCO-117-118, 2nd floor, Sector-17C, Chandigarh

मार्गदर्शन के लिए टिप्पणी-

क) इस आदेश के विरुद्ध अपील केंद्रीय माल एवं सेवा कर अपीलीय अधिकरण में केंद्रीय माल एवं सेवा कर अधिनियम, 2017 की धारा 112(1) के अंतर्गत की जा सकती है। इस आदेश के विरुद्ध अपील पारित आदेश के भेजे जाने की तारीख के तीन माह के अंदर की जा सकती है। जिस आदेश के विरुद्ध अपील की जा रही है, वह GST APPL-05 Form में जी.एस.टी. पोर्टल पर दायर करनी चाहिए।

नियम 110(5) के अंतर्गत तय फीस जमा करनी पड़ेगी तथा जिस आदेश के विरुद्ध अपील की गई हो उसकी पांच प्रतियां (जिनमें कम से कम एक प्रमाणित हो) होनी चाहिए। और जहां ऐसे आदेश अपील पुनरीक्षण में पारित किये गये हों, न्यायनिर्णयन पांच प्रतियां (जिनमें कम से कम एक प्रमाणित होनी चाहिए) भी लगी होनी चाहिए।



		<p align="center"><b>OFFICE OF THE ADDITIONAL COMMISSIONER (APPEALS), CENTRAL GOODS &amp; SERVICES TAX (APPEALS) COMMISSIONERATE, CHANDIGARH, C. R. BUILDING, PLOT NO. 19, SECTOR 17-C, CHANDIGARH, PH. 0172-2720240.</b></p>
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Appeal No. 70/ADC/A/GST/CHD/2020-21

DIN No. 20210250AZ00000 of 548  
37-40

25/2/21

**ORDER-IN-APPEAL**

Order-in-Appeal No. CHD CGST-001-APPL-ADC-192020-21

Dated- 23.02.2021

Name of the Appellants	M/s City Jail, SCO-117-119, 2 <sup>ND</sup> Floor, Sector 17C, Chandigarh
Rejection of Revocation of Cancellation of GST Order No.	ZA0402210031995 dated 05.02.2021.
Sanctioning Authority	Deputy Commissioner, Central Goods & Services Tax Division-I, Chandigarh
Amount Rejected	Not Applicable

M/s City Jail, SCO-117-119, 2ND Floor, Sector 17C, Chandigarh, having GSTIN No. 04ANCPK2828D1ZI (here-in-after referred to as the 'appellant') has filed the present appeal on 08.02.2021 in FORM GST APL-01 under Section 107 of CGST Act, 2017 read with Rule 108 (1) of the CGST Rules, 2017 against the Order of Rejection of Application for Revocation of Cancellation - Form GST REG-05 issued under Reference No. ZA0402210031995 dated 05.02.2021 (hereinafter referred to as the 'impugned order') passed by the Deputy Commissioner, Central Goods & Services Tax Division-I, Chandigarh (here-in-after referred to as the 'Proper officer').

2. Briefly stated that a Show Cause Notice for cancellation of Registration – Form GST REG – 17 was issued to the appellant vide Reference No. ZA040720000789P dated 07.07.2020 alleging that registration has been obtained by means of fraud, wilful mis-statement or suppression of facts.

2.1 That the appellant's GST registration was cancelled ab-initio by the Department vide Reference No. ZA040720002996O dated 23.07.2020 as the appellant had not attended the PH; the lease deed appeared forged and no outward supplies were shown by the taxable person till the date of cancellation of registration certificate. It was also informed that the order of cancellation of registration did not absolve the appellant's liability of tax, interest and other penal action as per existing GST Laws.





2.2 That the appellant made an application for revocation of GST cancellation on 15.01.2021 to the Proper Officer.

2.3 That again, show-cause-notice for rejection of application for revocation of cancellation of GST Registration was issued in form GST REG-23 vide Reference No. ZA0401210028192 dated 20.01.2021.

2.4 That the appellant's above application for revocation of cancellation of GST Registration was rejected by the Proper officer vide the impugned order bearing Reference No. ZA0402210031995 dated 05.02.2021, quoting the reason that the appellant had not replied to the above notice (dated 20.01.2021) within the specified time.

3. Being aggrieved with the impugned order, the appellant filed the present appeal. However, vide letter dated 12.02.2021 has withdrawn the instant appeal quoting the reasons that their GST Number has been revoked.

ORDER

4. In wake of the above, the appeal is dismissed as withdrawn. The appeal stands disposed of, accordingly.

*Ravindra Kumar*  
23/02/2021

(Dr. Ravindra Kumar)  
Additional Commissioner (Appeals)

Regd.A.D.

M/s City Jail, SCO-117-119,  
2<sup>ND</sup> Floor, Sector 17C, Chandigarh

Copy to:

1. The Principal Commissioner, Central Goods & Services Tax Commissionerate, Chandigarh.
2. The Dy./Assistant Commissioner, Central Goods & Services Tax Division-1, Chandigarh.
3. Guard file.



*Superintendent*  
23/02/21.  
Superintendent (Appeals)