

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

cd. 1/5/21

क्र.सं 07/ADC/A/GST/CHD/दिनांक 2021-22  
34-38

केंद्रीय माल एवं सेवा कर अधिनियम, 2017 की धारा 107(11) के अंतर्गत डॉ. रविन्द्र कुमार, अपर आयुक्त (अपील),  
केन्द्रीय माल एवं सेवा कर, चंडीगढ़ द्वारा पारित आदेश संख्या चंडीगढ़-सी.जी.एस.टी-001-APPL-ADC- 13  
2020-21 दिनांक 28/5/2021

Div - II उपायुक्त/सहायक आयुक्त/अधीक्षक तकनीकी केंद्रीय माल एवं सेवा कर आयुक्तालय/मंडल/प्रभाग-  
WARD-9 द्वारा पारित मूल पत्र संख्या- 2404021001115 P  
दिनांकित 02/1/21 से उद्भूत ।



अपीलकर्ता का नाम एवं पता- M/s Ali Sheel Sons House No. 989,  
Vikas Nagar, Mauli Jagaran 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>
---	---	---

Appeal No. 07/ADC/A/GST/CHD/2021-22

DIN No. 20210550A20000 34-38

11/F8A

ORDER-IN-APPEAL

Order-in-Appeal No. CHD CGST-001-APPL-ADC-B -2021-22

Dated-

1/6/21  
28/5/21

Name of the Appellants	M/s Ali Sher & Sons, House No. 989, Vikas Nagar, Mauli Jagran, Chandigarh
Arising out of Order for Cancellation of Registration Reference No.	ZA040121001115P dated 08.01.2021.
Adjudicating Authority	Superintendent, Central Goods & Services Tax Ward-9, Chandigarh
Amount Rejected	Not Applicable

M/s Ali Sher & Sons, House No. 989, Vikas Nagar, Mauli Jagran, Chandigarh, having GSTIN No. 04BMPPS5217M1ZI (here-in-after referred to as the 'appellant') has filed the present appeal on 10.05.2021 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 for Cancellation of Registration issued under Reference No. ZA040121001115P dated 08.01.2021 (hereinafter referred to as the 'impugned order') passed by the Superintendent, Central Goods & Services Tax Ward-9, Chandigarh (here-in-after referred to as the 'Adjudicating Authority').

2. Briefly stated that a Show Cause Notice for cancellation of Registration – Form GST REG – 17 was issued to the appellant vide Reference No. ZA0412200045658 dated 28.12.2020 alleging that appellant has not filed GST Returns for a continuous period of six months.

2.1 That the appellant's GST registration was cancelled ab-initio by the Department vide Reference No. ZA040121001115P dated 08.01.2021 with effect from 27.12.2020 as the appellant had not filed their GSTR since more than six months (from May, 2020) and had not submitted reply of PH.

2.2 That the appellant did not made any application for revocation of GST cancellation to the department after the issuance of impugned order dated 08.01.2021.

3. Being aggrieved with the impugned order, the appellant filed the present appeal for revocation of cancellation of GSTIN No. 04BMPPS5217M1ZI. However, vide e-mail dated 25.05.2021 the appellant has withdrawn the instant appeal quoting the reason that their GST Number has been revoked by the jurisdictional officer as they have filed all the GST returns till December, 2020 alongwith due tax, interest and late fee penalty.

ORDER

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

  
28/05/21

(Dr. Ravindra Kumar)  
Additional Commissioner (Appeals)

Regd.A.D.

M/s Ali Sher & Sons,  
House No. 989, Vikas Nagar,  
Mauli Jagran, Chandigarh

Copy to:

1. The Principal Commissioner, Central Goods & Services Tax Commissionerate, Chandigarh.
2. The Dy./Assistant Commissioner, Central Goods & Services Tax Ward-9, Chandigarh.
3. Sh. Sachin Mittal, Advocate through e-mail id : sachinmittal\_advocate@yahoo.co.in
4. Guard file.

  
28/05/2021  
Superintendent (Appeals)

