

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 22/ADC/A/GST/CHD/2021-22 7/9/21  
दिनांक : 87-91

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- 52  
2020-21 दिनांक 7/9/21 .2021

उपायुक्त/सहायक आयुक्त/अधीक्षक तकनीकी केंद्रीय माल एवं सेवा कर आयुक्तालय/मंडल/प्रभाग-  
I Pharoushah द्वारा पारित मूल पत्र संख्या- 2A0204210143097  
दिनांकित 13/4/21 से उदभूत ।

अपीलकर्ता का नाम एवं पता- M/s Sachin Kumar Govt Contractor, Ward No. 02,  
Katohas Khurd, Una (Hp)

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 style="text-align: center;">सत्यमेव जयते</p> <p style="text-align: center;"><b>Office of the Additional Commissioner(Appeals)</b>  <b>कार्यालय अपर आयुक्त (अपील)</b>  <b>Central Goods and Services Tax</b>  <b>Commissionerate, Chandigarh</b>  <b>केन्द्रीय माल एवं सेवाकर आयुक्तालय, चंडीगढ़</b>  <b>Plot No.19, C.R Building, Sector-17C,</b>  <b>Chandigarh</b>  <b>प्लॉट नंबर.19, सी आर बिल्डिंग सैक्टर-17 सी, चंडीगढ़</b>  <b>दूरभाषा /Telephone:0172-2720240; फ़ैक्स/Fax:0172-2720240</b>  <b>ई-मेल/E-mail: <a href="mailto:commr-gstappeals-chd@gov.in">commr-gstappeals-chd@gov.in</a></b>  <b>/Website:<a href="http://cgstappealschd.gov.in">cgstappealschd.gov.in</a></b></p>
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File No APPL/ADC/GST/157/2021-GST-APL-CHD

DIN No. 20210950AZ000000AB35

87-91

7/9/21

**ORDER-IN-APPEAL****Order-in-Appeal No. CHD-CGST-001-APPL-ADC- 52-2021-22**  
**06.09.2021**

Dated- 7/9/21

Name of the Appellant	M/s Sachin Kumar, Govt. Contractor, Ward No. 02, Katohar Khurd, Una (H.P).
Appeal No.	22/ADC/A/GST/CHD/2021-22
Arising out of Order for Cancellation of Registration reference No.	ZA0204210143097 dated 13.04.2021.
Proper Officer	DC, Amb Circle, Una.
Amount Rejected/Involved	Not Applicable

M/s Sachin Kumar, Govt. Contractor, Katohar Khurd, Una.(H.P), having GSTIN No 02BUWPK3022M2ZF (here-in-after referred to as the 'appellant') has filed the present appeal on 13.07.2021 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 by the DC, Amb Circle, Una, CGST Division, Dharamshala (here-in-after referred to as the 'proper officer') vide REG-05, Reference No. ZA0204210143097 dated 13.04.2021 (hereinafter referred to as the 'impugned order').

2. Briefly stated that a Show Cause Notice in Form GST REG-17 under Reference No. ZA0211180043174 dated 16.11.2018, for cancellation of Registration, was issued to the appellant by the Superintendent, Amb Circle, Una North Zone, Palampur on the grounds that the appellant had not filed GST returns for a continuous period of six months.

DIN No. 20210950AZ000000AB35

been paid along with any amount payable towards interest, penalty and late fee in respect of the said returns. letter for revocation of cancellation of registration should not be filed, before registered person furnishes returns, along with any amount payable towards interest, penalty and late fee in respect of the returns.

5.3 Therefore, in wake of the above, I concur with the decision of non-acceptance of revocation of cancellation of registration by the proper officer as at that point of time the appellant had not complied with the requirements of law laid down under Rule 23 of the CGST Rules, 2017.

5.4 On going through the impugned order, I find that the only reason for cancellation of GST registration of the appellants was that they have not filed their mandatory monthly GST Returns for more than six months at the material time.

5.5 I further find that the appellant has submitted that they have filed all pending GST returns and paid the required tax along with interest and penalty and cancellation of GST registration may be revoked. The appellant has submitted copy of the GSTR 3B return for the month of June 2020 along with two copies of challans evidencing payment of tax, interest and penalty. From the above it appears that they have complied with all the requirements for filing the application for revocation of cancellation of GST registration, however the payment of tax, interest and penalty is required to be reconciled at the jurisdictional divisional level.

5.6 As per above I find that the appeal merits to be allowed conditionally subject to the verification by the jurisdictional Assistant/Deputy Commissioner regarding payment of entire tax, interest, penalty, late fee and filing of all GST returns and their reconciliation thereof.

Accordingly, I pass the following Order:

**ORDER**

6. The impugned order is set aside and the appeal is conditionally allowed on the terms as mentioned at para 5.6 above. The appeal stands disposed of, accordingly.

(Dr. Hardeep Singh)  
Additional Commissioner (Appeals)

**Regd.A.D.**

M/s Sachin Kumar,  
Govt. Contractor, Ward No.2, Katohar Khurd, Una. (H.P).

**Copy to:**

1. The Commissioner, Central Goods & Services Tax Commissionerate, Shimla.
2. The Commissioner, State Goods & Services Tax, Shimla in terms of Section 107(15) of the CGST Act 2017.
3. The Dy./Assistant Commissioner, Central Goods & Services Tax Division-Dharamshala.
4. Guard file.

**Superintendent (Appeals)**

o/c