



सत्यमेव जयते

आयुक्तकायालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeal Ahmedabad Commissionerate
जीएसटी भवन, राजम्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
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(क)	फाइल संख्या / File No.	GAPPL/ADC/GSTP/3501/2023 / १७००-१६
(ख)	अपील आदेश संख्या और दिनांक / Order-In - Appeal and date	AHM-CGST-003-APP-JC-54/2023-24 and 08.12.2023
(ग)	पारित किया गया / Passed By	श्री आदेश कुमार जैन, संयुक्त आयुक्त (अपील) Shri Adesh Kumar Jain, Joint Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of Issue	14.12.2023
(ङ)	Arising out of Order-In-Original No. ZA2411230069701 dated 02.11.2023 passed by The Superintendent, CGST Gandhinagar Commissionerate.	
	Name of the Appellant	Name of the Respondent
(च)	M/s Sangam Stationery Mart (Legal Name: Asha Ram), Plot No H/5/2/1, Phase-I, Chhatral GIDC, Kalol, Gandhinagar-382729	The Superintendent, CGST Gandhinagar Commissionerate

(A)	इस आदेश(अपील) से ब्यथित 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) Full amount of Tax, Interest, Fine, Fee and Penalty arising from the impugned order, as is admitted/accepted by the appellant; and (ii) A sum equal to twenty five per cent 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 :-**

This appeal has been filed under Section 107 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "*the Act*") by M/s. Sangam Stationery Mart (Legal Name - Asha Ram), Plot No. H/5/2/1, Phase-1, Chhatral GIDC, Kalol, Gandhinagar - 382729 (hereinafter referred to as "**Appellant**") against the Order No. ZA2411230069701 dated 02.11.2023 (hereinafter referred to as "**Impugned Order**") passed by the Superintendent, CGST, Gandhinagar Commissionerate (hereinafter referred to as "**the Adjudicating Authority/Proper Officer**").

2. Facts of the case, in brief, are that the *appellant* has applied for new GST registration vide ARN AA241023036447L dated 11.10.2023. In response to said application a Notice for seeking additional information / clarification / documents was issued to the appellant on 20.10.2023 and asked to submit reply. Thereafter, the *adjudicating authority* has rejected the Application vide *impugned order* dated 02.11.2023, wherein mentioned that -

- The reply has been examined and the same has not been found to be satisfactory for the following reasons :

"On verification of the uploaded documents it is observed that the PPOB is under GIDC Chhatral and GIDC has allotted the said Plot/Shed to Amrutlal L Rabari on Lease as per uploaded allotment letter but no registered lease deed copy between GIDC and Amrutlal Rabari uploaded which is essential to verify the terms & Conditions. Further in the uploaded allotment letter manually written Commercial use generally in GIDC allotment letter has mentioned the mfg of specific product which is not here. Since ownership of the PPOB is lying with GIDC hence an NOC is required from GIDC for sub-letting the PPOB which is not here uploaded. In view of the the above discrepancies, ARN is hereby rejected. You are advised to apply afresh with proper credentials". Therefore, your application is rejected in accordance with the provisions of the Act.

3. Being aggrieved with the *impugned order* dated 02.11.2023 the *appellant* has preferred the present appeal on 07.11.2023 alongwith its enclosures on 23.11.2023. However, the appellant submitted form GST APL-01W (Application for withdrawal of Appeal Application) on 23.11.2023, whereby the appellant submitted that they had applied for new registration second time



and the same has been approved by the authority. Therefore, the appellant withdrawing the present appeal.

However, considering the *appellant's* request for withdrawal of appeal, without going into the merit of the case, I dismiss the appeal as being withdrawn by the appellant.

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.

Adesh Kumar Jain

(Adesh Kumar Jain)
Joint Commissioner (Appeals)

Date:08.12.2023

Attested

Sandheer Kumar
(Sandheer Kumar)
Superintendent (Appeals)

By R.P.A.D.

To,
M/s. Sangam Stationery Mart,
(Legal Name - Asha Ram),
Plot No. H/5/2/1, Phase-1,
Chhatral GIDC, Kalol,
Gandhinagar - 382729.



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., Gandhinagar Commissionerate.
4. The Dy/Assistant Commissioner, CGST, Division-Kalol, Gandhinagar Commissionerate.
5. The Superintendent, Range - III, Division - Kalal, Gandhinagar Commissionerate.
6. The Superintendent (Systems), CGST Appeals, Ahmedabad.
7. Guard File.
8. P.A. File



