



सत्यमेव जयते

आयुक्तकाकार्यालय
Office of the Commissioner
केन्द्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeal Ahmedabad-Commissionerate
जीएसटी भवन, राजम्व मार्ग, अम्बावाडी अहमदाबाद ३८००१५.
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DIN NO.: 20231264SW000000AC56

(क)	फाइल संख्या / File No.	GAPPL/ADC/GSTP/3651/2023 / 7 To 12
(ख)	अपील आदेश संख्या और दिनांक / Order-In - Appeal and date	AHM-CGST-003-APP-JC-59/2023-24 and 27.12.2023
(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	27.12.2023
(ङ)	Arising out of Order-In-Original No. ZA241223058156T dated 14.12.2023 passed by The Superintendent, CGST Gandhinagar.	
	Name of the Appellant	Name of the Respondent
(च)	M/s Rakesh Dutt Sharma & Sons, B-703, Sunshine Height, Shantigram, Opp Reysan Petrol Pump, Kudasan, Gandhinagar	The Superintendent, CGST Gandhinagar

- (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.
- (C) Appeal to be filed before Appellate Tribunal under Section 112(8) of the CGST Act, 2017 after paying
- (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.
- (D) 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.
- (E) उच्च अपीलार्थी 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।
- (F) 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

This appeal has been filed under Section 107 of the Central Goods and Services Tax Act, 2017 by **M/s. Rakehs Dutt Sharma & Sons**, B/703, Sunshine Heights, Shantigram, Opp. Reysan Petrol Pump, Kудasan, Gandhinagar (hereinafter referred to as the '**Appellant**') on dated 16.12.2023 against the Order No.ZA241223058156T dated 14.12.2023 (hereinafter referred to as the '**Impugned Order**') passed by the Superintendent, CGST, Gandhinagar (hereinafter referred to as the '**Adjudicating Authority/Proper Officer**').

2. Briefly stated the fact of the case is that the *appellant* had applied for GST registration, vide ARN AA241223011516T dated 04.12.2023. The *appellant* was issued Show Cause Notice dated 05.12.2023 proposing rejection of registration on the following reasons:

"Kindly upload legible copy of latest ownership documents i.e., Index-2 copy/registered Sale Deed having name of owner and complete address of the business premises as you mentioned at Sr.No.16(a) of application form. Kindly also upload legible colour scan copy of original PAN card of all the concern persons."

The adjudicating authority vide his impugned order rejected the application for registration on the following grounds:-

"On scrutiny of the document it is noticed that the nature of premises is mentioned as rented but no rent agreement with the owner as per index-2 is uploaded. Accordingly, application is rejected u/r 9(4) of the CGST Rules, 2017"

4. Being aggrieved, the appellant preferred appeal before the Appellate Authority on 16.12.2023 on the following grounds:

- That they are resubmitting the rent agreement and Index-2 copy where the owner name of PPoB is matching with both the documents;
- That in case of requirement of any additional documents that would be provided by them;
- Prayed to allow their appeal and grant them registration.

5. Personal hearing was scheduled on 20.12.2023, whereby Shri Afzal S Devda, appeared before me as authorized representative on behalf of the appellant. It was informed that they had submitted copy of Index and Rent Agreement with Appellate as well Registration Authority. The T.P. is already registered in Delhi and U.P. and fully compliant. Since all the requisite documents submitted, requested to allow their appeal.

Discussion and Findings :-

/;;;

6. I have carefully gone through the facts of the case, grounds of appeal, submissions made by the *appellant* and documents available on record.

At the outset, I find that the *impugned order* was issued on 14.12.2023 and present appeal was filed on dated 16.12.2023 .e. within the three months time limit as prescribed under Section 107 of the CGST Act, 2017.

7. In the subject case, show cause notice was issued for seeking additional information / clarification/ documents relation to application for registration. Accordingly, application for registration has been rejected vide impugned order dated 14.12.2023 under Rule 9(4) of the CGST Act, 2017, due to non submission of Rent Agreement as per the provisions of CGST Rules made thereunder. Since the issue relate to rejection of Application of GST registration, at the outset I refer to relevant statutory provisions governing rejection of application of Amendment of GST registration as under:

Rule 9 of CGST Rules, 2017 :

(2) Where the application submitted under rule 8 is found to be deficient, either in terms of any information or any document required to be furnished under the said rule, or where the proper officer requires any clarification with regard to any information provided in the application or documents furnished therewith, he may issue a notice to the applicant electronically in FORM GST REG-03 within a period of ³[seven] working days from the date of submission of the application and the applicant shall furnish such clarification, information or documents electronically, in FORM GST REG-04, within a period of seven working days from the date of the receipt of such notice.

[Provided that where -

- (a) a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number; or
 [(aa) a person, who has undergone authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; or]
- (b) the proper officer, with the approval of an officer authorised by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business,

the notice in FORM GST REG-03 may be issued not later than thirty days from the date of submission of the application.]

Explanation. - For the purposes of this sub-rule, the expression "clarification" includes modification or correction of particulars declared in the application for registration, other than Permanent Account Number, State, mobile number and e-mail address declared in **Part A** of FORM GST REG-01.

(3) Where the proper officer is satisfied with the clarification, information or documents furnished by the applicant, he may approve the grant of registration to the applicant within a period of seven working days from the date of the receipt of such clarification or information or documents.

(4) Where no reply is furnished by the applicant in response to the notice issued under sub-rule (2) or where the proper officer is not satisfied with the clarification, information or documents furnished, he ⁵[may], for reasons to be



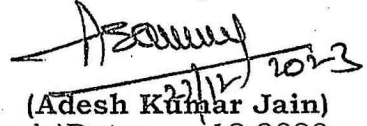
recorded in writing, reject such application and inform the applicant electronically in FORM GST REG-05.

8. In the subject case, the *appellant* vide appeal memorandum, has stated that their application has been rejected for want of Rent Agreement. As proof of address the applicant has submitted copy of the rent agreement executed by them with the buyer on 02.12.2023 where by it is mentioned that M/s. Rakesh Dutt Sharma & Sons, Govt. Contractor, through its Partner Sachin Sharma son of Shri Rakesh Dutt Sharma has taken the premises situated at the address B/703, Sunshine Heights-I, Kudasan, Tal & Distt. Gandhinagar 382421 for rent from the owner of the said premises Mrs. Himanshuben Suketu Adeshra.. However, during appeal the appellant in respect of queries raised in the notice, produced copies of documents i.e. Rent Agreement, Index-2, Kudasan Gram Panchayat Bill, UGVIJ Company Ltd., Electricity Bill and photo id-PAN/Aadhar.

9. I further order that the appropriate authority may consider their request for GST registration made in consequent to this Order in accordance with the provisions of CGST Act and Rules framed there under after verification of all the required documents and physical verification of the premises as mentioned above, submitted by the appellant. The '*Appellant*' is also directed to submit the documents in consonance with the Instruction No. 4/3/2020-GST dated 27.11.2020 before the *adjudicating authority*. Accordingly, I set aside the impugned order and allow the appeal filed by the '*Appellant*'.

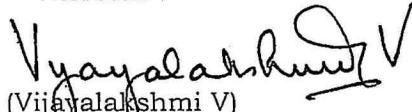
10 अपीलकर्ताद्वारा दर्ज की गई अपीलकानिपटाराउपरोक्ततरीकेसेकियाजाताहै।

The appeal filed by the appellant stands disposed of in above terms.


(Adesh Kumar Jain)

Joint Commissioner (Appeals) Date: 12.12.2023

Attested


(Vijayalakshmi V)
Superintendent(Appeals)
Central Tax, Ahmedabad



By R.P.A.D.

To,
M/s. Rakesh Dutt Sharma & Sons
B-703, Sunshine Height, Shantigram
Opp.Reysan Petrol Pump,
Kudasan, Gandhinagar.

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-Gandhinagar.
4. The Dy./Asstt. Commr., CGST, Division- Gandhinagar, Gandhinagar
5. The Superintendent (Systems), CGST Appeals, Ahmedabad.
6. Guard File.
7. P.A. File



