



आयुक्त(अपील) का कार्यालय,
Office of the Commissioner (Appeal),

केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad

जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015

0792630506- टेलीफैक्स 07926305136



DIN NO. : 20230764SW0000555B50

रजिस्टर्ड डाक ए.डी. द्वारा

- क फाइल संख्या : File No : GAPPL/ADC/GSTP/1785/2023 / 2723-80
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-003-APP-JC-06/2023-24**
दिनांक Date : **04-07-2023** जारी करने की तारीख Date of Issue : 05-07-2023
- श्री आदेश जैन संयुक्त आयुक्त (अपील) द्वारा पारित
Passed by Shri Adesh Jain, Joint Commissioner (Appeals)
- ग Arising out of Order-in-Original No **ZA2405230713020** dated **11.05.2023** issued by the Superintendent, Central Goods and Service Tax, CPC Cell, Ahmedabad Zone
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant

M/s Madhav Construction
Ground Floor, FP 123, Survey No. 387,
Rayasan Road, Bh. Rayson Petrol Pump,
Kudasan, Gandhinagar - 382421

(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.
(i)	Appeal to be filed before Appellate Tribunal under Section 112(8) of the CGST Act, 2017 after paying - (i) <u>Full amount of Tax, Interest, Fine, Fee and Penalty</u> arising from the impugned order, as is admitted/accepted by the appellant, and (ii) A sum equal to <u>twenty five per cent</u> 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 appropriate authority, the appellant may refer to the website www.cbic.gov.in .



ORDER-IN-APPEAL

Brief facts of the case:

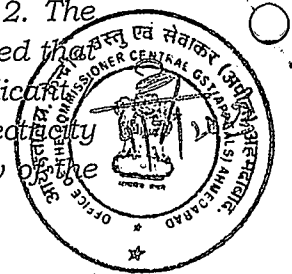
M/s Madhav Construction, Ground Floor, FP 123, Suurvey No. 387, Rayasan Road, Bh. Rayson Petrol Pump, Kudasán, Gandhinagar, Gujarat – 382 421 (hereinafter referred to as the 'Appellant') has filed the present appeal against Order No. ZA2405230713020 dated 11.05.2023 (hereinafter referred to as the 'impugned order') for Rejection of Application for Registration issued by the Superintendent, CGST, CPC Cell, Ahmedabad Zone, Ahmedabad (hereinafter referred to as the 'adjudicating authority/proper officer').

2. Briefly stated the fact of the case is that the appellant has applied for new registration vide ARN No. 2405230047979 dated 01.05.2023. The appellant was issued Notice for seeking Additional Information / Clarification / Documents relating to Application for Registration for the following reasons:

- "1 Principal Place of Business – Address – Others (Please specify) – 1. Pl submit valid registered rent agreement as per law, as the period of rent agreement is 5 years. 2. Pls submit GST registration certificate of M/s. Madhav Developers alongwith partnership deed. Name of the lessor is not reflecting on electricity bill submitted. Pls. submit authority to execute rent agreement on behalf of M/s. Madhav Developers. 3. Pls. submit LEGIBLE PAN and AADHAR card of owner(s) of premise and applicant / partners (colour scanned).
- 2 Principal Place of Business – Document Upload – Others (Please Specify) – 4. Pl. submit other LATEST LEGIBLE ownership proof document viz. Regd. Sale deed / index-2 / Gam namuno 6/7 (if village area), showing name of owner and complete / identifiable address on principal place of business. 5. Pl update proper address, address should be elaborative and detailed and should match with submitted documents."

Further, the proper officer vide impugned order dated 11.05.2023 rejected the reply filed vide ARN NO. AA2405230047979 dated 01.05.2023 on the following reasons:

"1 Query was raised that "1. Pl submit valid registered rent agreement as per law, as the period of rent agreement is 5 years. The same has not been submitted. 2. The documents submitted are not legible except reply and index-2. 3. Query was raised that "3. Pls. submit LEGIBLE PAN and AADHAR card of owner(s) of premise and applicant / partners (colour scanned)." The same have not been submitted. Name on the electricity bill submitted and name of the partners as per index-2 does not match. In view of the above, ARN is rejected."



3. Being aggrieved with the impugned order the appellant filed the present appeal on 17.05.2023 for their GST Registration Number, contending that;

- (i) The appellant have uploaded the reply to the notice on 10th May 2023, providing all the submissions as one PDF as total file upload limit is less than 1MB on GST portal.
- (ii) The appellant has submitted copy of (1) Registration Certificate in r/o

M/s. Madhav Developers, LS 387, Madahv Developers, B/h. Raysan Petrol Pump, Raysan, Kudasán, Gandhingar, Gujarat -382 421 (2) Partnersheep Deed dated 6th Oct, 2021 (3) Declaration for Authorized signatory of partnership firm M/s. Madhav Developers for Rent Agreement (4) Index-2 in the name of M/s. Madhav Developers and its partners viz. Rushi Prakashbhai Patel and Ashish Mahendrabhai Patel for Block/Survey No. 387, Kudasán, Gandhinagar, dated 15.10.2022 issued by Inspr. General of Registration (S.R.O), Gandhinagar (5) PAN cards and Aadhar Cards of partners etc.

(iii) requested to allow appeal and to allot GST registration number.

Personal Hearing:

4. Personal hearing in the matter was held on 28.06.2023, Mr. Biren Nareshkumar Bhatt, Chartered Accountant, appeared on behalf of the appellant as the "authorized representative". During the personal hearing, he has requested to allow appeal. At the same time he has informed that they have filed another application for registration.


Discussion and Findings:

5. During the Personal hearing, I find that the appellant has filed another application for registration on 09.06.2023 and a new registration number has been approved by the proper officer to the appellant on 3.7.2023 as the status of the same has been verified from the GST portal. The appellant vide their letter / email dated 03.07.2023 requested that they may allow to withdraw the subject appeal. Since, the appellant has requested to withdraw the appeal, the same is permitted.

6. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।



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

Attested


(Tejas J Mistry)
Superintendent (Appeals)
Central Tax, Ahmedabad.

By R.P.A.D.

To,
M/s Madhav Construction,
Ground Floor, FP 123, Suurvey No. 387, Rayasan Road, Bh. Rayson Petrol Pump,
Kudasán, Gandhinagar, Gujarat - 382 421


(Adesh Kumar Jain)
Joint Commissioner (Appeals)
Date: 07/07/2023


Copy to:

1. The Principal Chief Commissioner of Central Tax, Ahmedabad Zone.
2. The Commissioner [Appeals], CGST & C.Ex., Ahmedabad.
3. The Commissioner, CGST & C.Ex., Gandhinagar Commissionerate.
4. The Additional Commissioner, CGST (Systems), Gandhinagar Comm'te.
5. The Deputy Commissioner, CGST & C. Ex., CPC Cell, O/o Pr. C C, Ahmedabad Zone, Ahmedabad.
6. The Superintendent, CGST & C. Ex., CPC Cell, O/o Pr. C C, Ahmedabad Zone, Ahmedabad.
7. The Superintendent (Systems), CGST Appeals, Ahmedabad, for publication on website.
8. Guard File. / P. A. File.

