



आयुक्त का कार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय

Central GST, Appeals Ahmedabad Commissionerate
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी, अहमदाबाद-380015
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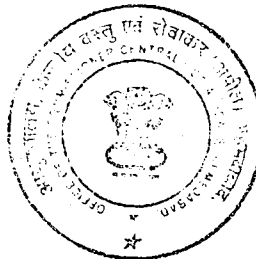


By Regd. Post

DIN NO. : 20230364SW0000446969

(क)	फाइल संख्या / File No.	GAPPL/ADC/GSTP/117/2023 / 9959 -6
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-CGST-002-APP-ADC-172/2022-23 and 27.03.2023
(ग)	पारित किया गया / Passed By	श्री मिहिर रायका, अपर आयुक्त (अपील) Shri Mihir Rayka, Additional Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of issue	28.03.2023
(ङ)	Arising out of Order-In-Original No. ZA241222076494N dated 15.12.2022 issued by The Superintendent, CPC Cell, Ahmedabad Zone	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Leecare Wellness Private Limited, Nr. Nisha Agrotech, 14, Krishna estate, Changodar Industrial Estate, Changodar, Ahmedabad-382213

(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.
	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

M/s. Leecare Wellness Pvt Ltd., Nr. Nisha Agrotech, 14, Krishna estate, Changodar, Ahmedabad, Gujarat : 382 213 (hereinafter referred to as '*the appellant*') has filed present appeal against Order bearing reference No. ZA24122207649N dated 15.12.2022 for Rejection of Application of Registration (hereinafter referred to as the '*impugned order*'), issued by Superintendent, CGST, Ghatak 11 (Ahmedabad) (hereinafter referred to as the '*adjudicating authority*').

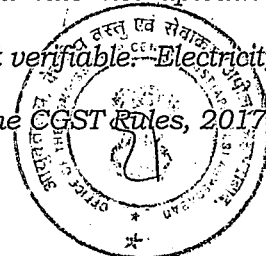
2. Briefly stated the fact of the case is that the appellant filed application for GST registration under ARN AA241122092341R dated 24-11-2022 along with supporting documents. The appellant was issued show cause notice in Form GST REG 03 under reference No. ZA2412220005888N dated 02-12-2022 on the following reasons asking the appellant to filed compliance by 12-12-2022.

I. *Principal place of business – Address – Other (please specify).* 1. Address of principal place of business mentioned at sr. 16(a) is incomplete/ insufficient. Mention complete address at Sr. 16(a) viz. building no., house no., Survey No. Plot NO., Milkat, Shed, building / society / Estate, locality, landmark etc. which is prime requirement. Address should be elaborate and detailed. 2. Upload legible PAN / AADHAR / Election card of owner of premise and Directors of company.

II. *Principal place of business – Nature of Possession – Others (Please specify) – 1.* Upload other latest legible ownership documents viz. INDEX-2/property tax bill, showing name of owner and completer address of principal place of business.

Subsequently, after examined the reply of the appellant, the adjudicating authority has found it un-satisfactory for the following reasons and passed the impugned order:

1 Upload INDEX-2 is of the year 2012. Applicant has not uploaded property tax bill. Uploaded consumer master details of UGVCL not verifiable. Electricity bill not uploaded. Accordingly application is rejected u/r 9(4) of the CGST Rules, 2017



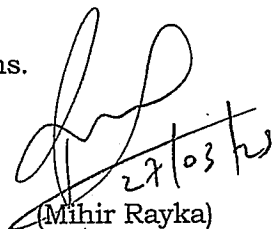
3. Being aggrieved with the impugned order, the appellant filed the present appeal on 6.1.2023.

4. Personal hearing in the matter was held on 24.03.2023. Ms. Rushvi Shah, appeared in the personal hearing on behalf of the appellant as the "authorized person". She stated that they wish to withdraw the appeal as their issue with registration is resolved and submitted letter dated 24.03.2023 where in it has informed that their GST Number has been resolved by issuance of new GST registration number, hence they want to withdraw the appeal filed by the them.

5. Since, the appellant has requested to withdraw the appeal, the same is permitted.

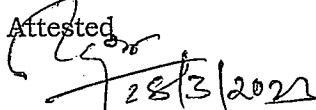
6. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

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

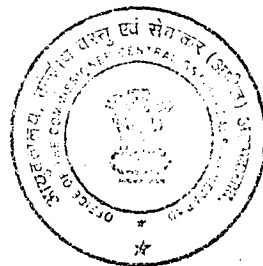

(Mihir Rayka)

Additional Commissioner (Appeals)

Date: .03.2023

Attested

7/28/3/2023

(Tejas J Mistry)
Superintendent
CGST Appeals, Ahmedabad



By R.P.A.D.

To

M/s. Leecare Wellness Pvt Ltd., Nr. Nisha Agrotech,
14, Krishna estate, Changodar, Ahmedabad, Gujarat : 382 213

Copy to:

1. The Principal Chief Commissioner of Central Tax, Ahmedabad Zone.
2. The Commissioner, CGST & C. Excise, Appeals, Ahmedabad.
3. The Commissioner, Central GST & C.Ex, Ahmedabad North.
4. The Deputy Commissioner, CGST & C.Ex, PCCO (CPC Cell), Ahmedabad Zone.
5. The Superintendent, CPC Cell, PCCO, Ahmedabad Zone, Ahmedabad.
6. P.A. File / Guard File.

