



सत्यमेव जयते

आयुक्तकाकार्यालय  
Office of the Commissioner  
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय  
Central GST, Appeal Ahmedabad Commissionerate  
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.  
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**By Regd. Post**

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| (क) | फाइल संख्या / File No.   | GAPPL/ADC/GSTP/3398/2023 / 9511-47   |
| (ख) | अपील आदेश संख्या और दिनांक / Order-In -Appeal and date   | AHM-CGST-002-APP-JC-113/2023-24 and 14.12.2023   |
| (ग) | पारित किया गया / Passed By   | श्री आदेश कुमार जैन, संयुक्त आयुक्त (अपील)<br>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. ZA241023104502F dated 20.10.2023 passed by The Superintendent, CGST, Range-I, Division-III, Ahmedabad North Commissionerate |  |
| (च) | अपीलकर्ता का नाम और पता / Name and Address of the Appellant  | M/s Kashyap Ghanshyambhai Thakkar<br>(Trade Name: Krishiv Tradelink),<br>S/148/9, Prime Estate, Sarkhej-Bavla Highway,<br>Sarkhej, Ahmedabad, Gujarat-382210 |

|       |   |
|-------|---|
| (A)   | इस आदेश(अपील) से व्यथित कोई व्यक्ति निम्नलिखित तरीके में उपयुक्त प्राधिकारी /प्राधिकरण के समक्ष अपील दायर कर सकता है।<br>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 -<br>(i) Full amount of Tax, Interest, Fine, Fee and Penalty arising from the impugned order, as is admitted/accepted by the appellant; and<br>(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 <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> को देख सकते हैं।<br>For elaborate, detailed and latest provisions relating to filing of appeal to the appellate authority, the appellant may refer to the website <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> .   |



**:: ORDER-IN-APPEAL::**

M/s Kashyap Ghanshyambhai Thakkar (Trade Name: Krishiv Tradelink), S/148/9, Prime Estate, Sarkhej-Bavla Highway, Sarkhej, Ahmedabad, Gujarat-382210(hereinafter referred to as the 'appellant') has filed present appeal against Order of rejection of application for Registration, bearing Reference No.ZA241023104502F dated 20.10.2023 (hereinafter referred to as 'impugned order'), issued by the Superintendent, Central GST, Range-I, Division-III, Ahmedabad-North Commissionerate (hereinafter referred to as 'adjudicating authority/proper officer').

2. Briefly stated the fact of the case is that the appellant filed application for GST registration under ARN AA241023031258R dated 10.10.2023.

3. The adjudicating authority vide the impugned order passed the following order:

*"The applicant was asked to produce legible valid ownership document viz. registered sale deed or Index 2 or City Survey Property card or Gamno Namuno No.6 or 2 or 7 having name of owner and complete address as shown in Principal PoB. However, the applicant has not filed any of the above said valid legal ownership document in his reply to SCN. The applicant has submitted notarised Sale Agreement which is not valid legal document. Hence, the application is rejected."*

Being aggrieved with the impugned order, the appellant filed the present appeal online on 27.10.2023 and offline on 22.11.2023 alongwith following grounds of appeal and documents:

1. Rent Agreement dated 21.09.2023 between Kashyap Ghanshyambhai Thakkar, Prop. Of M/s Krishiv Tradelink and Shri Kamran Musdikbhai Maniyar,
2. UGVCL Electricity Bill in the name of Shri Kamran Musdikbhai Maniyar
3. Sale Agreement dated 19.12.2022 in the name of Shri Shri Kamran Musdikbhai Maniyar.

We want to inform you that Gujarat Government passed Land Siling Act and Green Belt act in year1975. As per the Land Siling Act if farmers or land owner have more land as per notified by government in Act, land acquired by the Gujarat Government. As per Green Belt Act, Government announced some area as green belt area. Land owner couldn't sale by registered sale deed as per the said Act and also any plan did not passed by the government so development of the said area stopped. After some years, landowner sale the land in the said area on notarized stamp paper and also constructed building like residences, shops, warehouses, etc. on the land in Green Belt Area. Land owner also taken the connection of water, electricity and many others as per requirement and used the land or premises.

I have also taken godown on rent in Prime Estate at Sarkhej, Ahmedabad. Land owner constructed the industrial estate and godown in the green belt



area like Sarkhe . There are many business are running in this area with GSTIN registration.

We have UGVCL electricity bill in name of Godown owner's which was legal document which we submitted. I also request you to come for physical verification as per your requirement for validation of business place.

I request you to Issue GSTIN as soon as possible because I can't start my business and hold the purchase of goods from supplier."

**Personal Hearing:**

5. Personal hearing in the matter was held on 12.12.2023. Shri Bhavesh K Govani, authorized signatory of the Appellant firm, appeared in the personal hearing "as authorized person" on behalf of the Appellant. He submitted that all the required documents have been submitted. He further reiterated the written Submissions and requested to allow appeal.

**Discussion and Findings:**

6. I have carefully gone through the case, the appeal memorandum and written submissions filed by the appellant. As per Section 107 of the CGST Act, 2017, the appellant is required to file the appeal within three months time period. In the present case, the appellant has filed the present appeal online on 27.10.2023 and offline on 22.11.2023 against the impugned order dated 20.10.2023. Hence, the appeal is to be considered as filed in time.

Now, the main issue in the matter is whether the impugned order passed by the Adjudicating Authority / Proper Officer for rejection of registration is proper or not?

6.2 For this, I refer Rule 9 of the CGST Rules, 2017, which is re-produced here under:

**"Rule 9. Verification of the application and approval. -**

(1) The application shall be forwarded to the proper officer who shall examine the application and the accompanying documents and if the same are found to be in order, approve the grant of registration to the applicant within a period of <sup>1</sup>[seven] working days from the date of submission of the application:

(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 <sup>3</sup>[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.

(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 <sup>5</sup>[may], for reasons to be recorded in writing, reject such application and inform the applicant electronically in FORM GST REG-05"

6.3 As per the above Rule, if the proper Officer is not satisfied with the clarification, information or documents furnished, he may for reasons to be recorded in writing, reject such application and inform the applicant electronically in FORM GST REG-05.

6.4 In the present case, the proper officer has not found the reply of the appellant to be satisfactory hence rejected the application of the Appellant on the grounds mentioned in the adjudicating order dated 20.10.2023.

However, I find that the appellant in the present appeal has filed the following mentioned documents in support of their application:

1. Rent Agreement dated 21.09.2023 between Kashyap Ghanshyambhai Thakar Prop. Of M/s Krishiv Tradelink and Shri Kamran Musdikbhai Maniyar,
2. UGVCL Electricity Bill in the name of Shri Kamran Musdikbhai Maniyar
3. Sale Agreement dated 19.12.2022 in the name of Shri Shri Kamran Musdikbhai Maniyar.

6.6 The above documents furnished by the appellant appear to be valid documents with regard to the query i.e. document *having name of owner and complete address as shown in Principal PoB*, in the impugned order. Accordingly, I find that the appellant has complied with the query raised by the adjudicating officer /proper officer.

6.7 In view of the above, the impugned order is required to be set aside. The proper officer is therefore directed to approve the grant of GST registration to the appellant as per the concerned Section of the CGST Act, 2017 under which the same is applied for (duly filled in all columns properly and accurately by the



appellant) read with Rule 9 of the CGST Rules, 2017, subject to submission of the above documents to the adjudicating authority/ proper officer, after carrying out physical verification of the premises by the concerned proper officer. Needless to say that, the appellant is directed to submit all the required documents and fulfill the requirements and compliance of all the rules and regulations.

7. In view of the above discussions, I set aside the impugned order passed by the adjudicating authority and allow the present appeal.

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

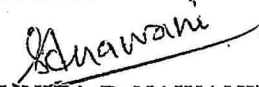
8. The appeal filed by the appellant stands disposed of in above terms

  
(ADESH KUMAR JAIN)

JOINT COMMISSIONER (APPEALS)  
CGST & C.EX., AHMEDABAD.

Date: .12.2023

Attested.

  
(SUNITA D. NAWANI)  
SUPERINTENDENT,  
CGST & C.EX.(APPEALS),  
AHMEDABAD.

By R.P.A.D.

To  
M/s Kashyap Ghanshyambhai Thakkar  
(Trade Name: Krishiv Tradelink),  
S/148/9, Prime Estate, Sarkhej-Bavla Highway,  
Sarkhej, Ahmedabad, Gujarat-382210  
(ARN AA241023031258R dated 10.10.2023).

Copy to:

1. The Principal Chief Commissioner, CGST & C.Ex., Ahmedabad Zone.
2. The Commissioner, CGST & C. Excise, Appeals, Ahmedabad.
3. The Commissioner, Central GST & C.Ex, Ahmedabad North.
4. The Dy. Commissioner, CGST & C.Ex, Division-III, Ahmedabad North.
5. The Superintendent, AR-I, Division-III Ahmedabad North.
6. The Superintendent (Systems), CGST & C.Ex (Appeals), Ahmedabad.
7. Guard File / P.A. File.



