



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**

DIN NO.: 20231264SW0000333E0C

(क)	फ़ाइल संख्या / File No.	GAPPL/ADC/GSTP/3425/2023 / 9936-42
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-CGST-002-APP-JC-118/2023-24 and 20.12.2023
(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. ZA241123075173Y dated 18.11.2023 passed by The Superintendent, CGST, Range-V, Division-II, Ahmedabad North Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Aarogyam Enterprise- Anand Laxmanbhai Barot, 2, Vishnu Estate, LB Shastri Road, Raghunath Hindi High School, Bapunagar, Ahmedabad-380024

(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) 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 <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> पर संदर्भ ले सकते हैं। 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 Aarogyam Enterprise - Anand Laxmanbhai Barot (Trade Name: Aarogyam Enterprise), 2, Vishnu Estate, LB Shastri Road, Raghunath Hindi High School, Bapunagar, Ahmedabad-380024 (hereinafter referred to as the 'appellant') has filed present appeal against Order of rejection of application for Registration, bearing Reference No.ZA241123075173Y dated 18.11.2023 (hereinafter referred to as 'impugned order'), issued by the Superintendent, Central GST, Range-V, Division-II, 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 AA241023102220E dated 25.10.2023.
3. The adjudicating authority vide the impugned order passed the following order:

*"The applicant has submitted (notirised) POA stating that Shri Mahendra Ambalal Patel is giving POA to Shri Hareshbhai Amtharam Patel and further in another document i.e. sale deed (notorised) showing Shri Mahendra Ambalal Patel sold the property Shri Hareshbhai Amtharam Patel. But the sale deed is not registered therefore it is not a valid-document. Further the Name of Shri Hareshbhai Amtharam Patel is still shown as occupier not as owner in the tax bill. Hence the application is rejected."*

4. Being aggrieved with the impugned order, the appellant filed the present appeal online on 21.11.2023 alongwith following documents:

1. Sale Deed dated 29.09.2009
2. Power of Attorney (POA),29.09.2009
3. AMC Tax Bill dated 14.07.2023, in the name of Shri Hareshbhai Amtharam Patel(occupier)
4. Torrent Power Electricity Bill,
5. Rent Agreement dated 12-07-2023 between M/s Aarogyam Enterprise(Partnership firm) and Sh.Patel Hareshbhai Amthabhai.

**Personal Hearing:**

5. Personal hearing in the matter was held on 12.12.2023. Shri Sanjay H Wadhvana, Tax Consultant appeared virtually for personal hearing "as authorized person" on behalf of the Appellant. He reiterated the written

submissions as all the documents have been submitted by them 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 21.11.2023 against the impugned order dated 18.11.2023. Hence, the appeal is to be considered as filed in time.

6.1 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. -**



*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 18.11.2023.

6.5 I find that the appellant in the present appeal has filed the below mentioned documents in support of appeal filed against rejection of their application for Registration:

1. Sale Deed dated 29.09.2009
2. Power of Attorney (POA), 29.09.2009
3. AMC Tax Bill dated 14.07.2023, in the name of Shri Hareshbhai Amtharam Patel (occupier)
4. Torrent Power Electricity Bill,
- Rent Agreement dated 12-07-2023 between M/s Aarogyam Enterprise Partnership firm) and Shri Patel Hareshbhai Amthabhai.

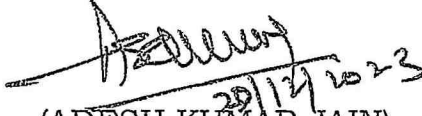


6.6 From the Ahmedabad Municipal Corporation's Tax Bill dated 14.07.2023 furnished by the appellant, it is noticed that the occupier's name shown in the said Bill is Shri Hareshbhai Amtharam Patel whereas the name of Owner is shown as "O/L VijaySinh Chinubhai Ashokbhai O Siddharth, Shrenik Arvind Niranjana and others, S/P Jayantibhai Poptabhai Patel". Further, the power of attorney dated 29.09.2009 (duly notarized) is given by Shri Mahendrabhai Ambalal Patel owner of Ambica Engineering Works for the said property. As per the Tax Bill as the ownership of the Principal place of Business not being in the name of Shri Mahendrabhai Ambalal Patel, the document of Power of Attorney dated 29.09.2009 provided in the name of Shri Hareshbhai Amtharam Patel cannot be considered as Legal document. Thus, in absence of Legal ownership/Power of attorney in the name of Shri Hareshbhai Amtharam Patel, the Rent Agreement dated 12.07.2023 between Shri Hareshbhai Amtharam Patel and the Appellant also cannot be accepted as valid document for the purpose of Registration of the Principal place of business of the Appellant.

Hence, I find that the documents furnished by the Appellant are not proper/Legal documents. Accordingly, I find that the appellant has not

satisfactorily complied with the issue of rejection of application for Registration, in the order passed by the adjudicating authority /proper officer. Therefore, I find that the impugned order passed by the adjudicating authority is proper and legal. However, the appellant may apply for registration a-fresh, after obtaining the correct legal documents from the respective authorities.

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: 20.12.2023


Attested.

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



By R.P.A.D.

To  
M/s Aarogyam Enterprise-Anand Laxmanbhai Barot  
(Trade Name: Aarogyam Enterprise),  
2, Vishnu Estate, LB Shastri Road,  
Raghunath Hindi High School,  
Bapunagar, Ahmedabad-380024  
(ARN AA241023102220E dated 25.10.2023).

*Attested*  
  
संधीर कुमार/SANDHEER KUMAR  
अधीक्षक/SUPERINTENDENT  
केन्द्रीय वस्तु एवं सेवाकर (अपील), अहमदाबाद.  
CENTRAL GST (APPEALS), AHMEDABAD.

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-II, Ahmedabad North.
5. The Superintendent, AR-V, Division-II, Ahmedabad North.
6. The Superintendent (Systems), CGST & C.Ex(Appeals), Ahmedabad.
7. Guard File / P.A. File.



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