



सत्यमेव जयते

आयुक्तकाकार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeal Ahmedabad Commissionerate
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
GST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
Phone: 079-26305065 Fax: 079-26305136
E-Mail : commrappl1-cexamd@nic.in



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DIN NO.: 20240164SW0000111F6D

(क)	फ़ाइल संख्या / File No.	GAPPL/ADC/GSTP/56/2024 / 69u - 200
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-CGST-002-APP-JC-125/2023-24 and 11.01.2024
(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	11.01.2024
(ङ)	Arising out of Order-In-Original No. ZA241223169444O dated 29.12.2023 passed by The Superintendent, CGST, Range-I, Division-II, Ahmedabad North Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Naresh Kantilal Bhansali (N.K. Bhansali & Co.) Shop No. 319, Vrundavan Shopping Centre, PM Darga Road, Ahmedabad, Gujarat-380001

(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 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. Naresh Kantilal Bhansali (Trade Name: N.K. Bhansali & Co.), Shop No. 319, Vrundavan Shopping Centre, PM Darga Road, Ahmedabad, Gujarat-380001 (hereinafter referred to as the 'appellant') has filed present appeal against Order of rejection of application for Registration, bearing Reference No.ZA241223169444O dated 29.12.2023 (hereinafter referred to as 'impugned order'), issued by the Superintendent, Central GST, Range-I, 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 AA241223034724L dated 09.12.2023.

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

"Query was raised to upload constitution of business. Applicant did not upload the same.

INCOMPLETE RESPONSE TO THE QUERY RAISED AND HENCE THE APPLICATION IS REJECTED U/R 9(4) OF THE CGST RULES, 2017."

Being aggrieved with the impugned order, the appellant filed the present appeal online on 02.01.2024 and offline on 03.01.2024 alongwith following grounds of appeal and documents:

1. GST REG-06 (Registration Certificate) (GSTIN 27AAAHN0047C1ZS) in the name of Sh.Naresh Kantilal Bhansali with constitution of business as HUF,
2. Index 2 copy of the address,
3. Amdavad Municipal Corporation tax receipt,
4. Application for name change submitted to Torrent Power,
5. Copy of PAN Card of Naresh K Bhansali (HUF) and
6. Copy of PAN Card & Aadhar Card of Naresh K Bhansali.

(i) Rejected the application without appreciating the fact that all the required documents/proofs already submitted.

(ii) Rejected the application without appreciating the fact there is no such constitution of business proof required for and HUF/Proprietary.

(iii) Rejected the application without giving opportunity of hearing in violation of principals of natural justice."

Personal Hearing:

5. Personal hearing in the matter was held on 09.01.2024. Shri Levish Naresh Bhansali, Family member of the Appellant appeared for the personal hearing. He submitted that all documents have been submitted and Registration application was rejected without any grounds. For HUF, there is no constitution of business as mentioned in the Application.

In view of the above, 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 02.01.2024 and offline on 03.01.2024 against the impugned order dated 29.12.2023. 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. -

(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 ¹[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 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.*

(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"

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 observed that applicant did not upload the constitution of business and hence rejected the application of the Appellant on the grounds mentioned in the adjudicating order dated 29.12.2023.

6.5 However, I find that the appellant in the present appeal has filed the below mentioned documents in support of constitution of business, under registration:

- GST REG-06 (Registration Certificate) (GSTIN 27AAAHN0047C1ZS) in the name of Shri Naresh Kantilal Bhansali with constitution of business as HUF, Index 2 copy of the address dated dated 02.12.2023 (in the name of Shri Naresh Kantilal Bhansali,)
- Amdavad Municipal Corporation tax receipt dated 01.04.2023(In the name of Shri Naresh Kantilal Bhansali,
- Application for name change submitted to Torrent Power,
- Copy of PAN Card of Shri Naresh K Bhansali (HUF) and
- Copy of PAN Card & Aadhar Card of Shri Naresh K Bhansali.

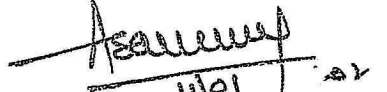
6.6 From www.gst.gov.in site, it is seen that the proof of constitution of business is not required for the purpose of New Registration application filed by a HUF. Further, I find that no other documents are required to be submitted by the Appellant, on which the application has been rejected vide the impugned order. Accordingly, I find that the appellant has complied with all necessary documents before the adjudicating authority /proper officer.

6.7 In view of the above, I order that the appropriate authority may consider the request of the Appellant for GST Registration made in consequent to this



order, in accordance with the provisions of CGST Act and Rules framed thereunder after verification of all the required documents submitted by the Appellant and physical verification of the premises. The Appellant is also directed to submit all the required documents, before the adjudicating authority/proper officer. Accordingly, I set aside the impugned order and allow the appeal filed by the 'Appellant'.

8. अपीलकर्ताद्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
The appeal filed by the appellant stands disposed of in above terms.

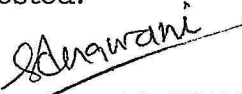

11/01
(आदेश कुमार जैन)

संयुक्त आयुक्त (अपील्स)

केंद्रीय वस्तु एवं सेवा कर, अहमदाबाद |

दिनांक : 11.01.2024

Attested.


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



By R.P.A.D.

To
M/s Naresh Kantilal Bhansali
(Trade Name: N.K. Bhansali & Co.),
Shop No. 319, Vrundavan Shopping Centre,
PM Darga Road,
Ahmedabad, Gujarat-380001
(ARN AA241223034724L dated 09.12.2023).

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



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