



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



By Regd. Post

DIN NO.: 20240164SW000011601E

(क)	फ़ाइल संख्या / File No.	GAPPL/ADC/GSTP/3370/2023 / ६२४ - ६३५
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-CGST-002-APP-JC-126/2023-24 and 15.01.2024
(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	16.01.2024
(ङ)	Arising out of Order-In-Original No. ZA2411230483680 dated 09.11.2023 passed by The Superintendent, CGST, Range-IV, Division-I, Ahmedabad North Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Anaya Bharat Ramrakhiyani (KK Furnishing) First, Plot No. 1825, Survey No. 205-1, 247 and 248, Mahaveer Nagar, National Highway No. 8, Near Divya Vijay Society, near Indian Oil Petrol Pump, Krishna Nagar, Saijhpurbogha, Ahmedabad, Gujarat-382345

(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. Anaya Bharat Ramrakhiani (Trade Name: K.K.Furnishing), First, Plot No.1825 Survey No.205-1, 247 and 248 Mahaveer Nagar, National High Way No.8, Nr. Divya Vijay Society, Nr. Indian Oil Petrol Pump, Krishna Nagar, Saijpurbogha, Ahmedabad, Gujarat-382345 (hereinafter referred to as the 'appellant') has filed present appeal against Order of rejection of application for Registration, bearing Reference No.ZA2411230483680 dated 09.11.2023 (hereinafter referred to as 'impugned order'), issued by the Superintendent, Central GST, Range-IV, Division-I, 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 AA2410230658478 dated 18.10.2023.

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

"Query was raised to upload latest Index 2, showing name of owner and complete address of principal place of business. The applicant has uploaded Index 2 of the said PPOB wherein name of Shri Jayantibhai Patel mentioned as owner. Further, the applicant has uploaded Death Certificate of late Shri Jayantibhai Patel in 2002 and has uploaded Notarised Affidavit showing Legal heirs of the property of late Shri Jayantibhai Patel. On verification of documents, it is noticed that the Index 2 has been issued in 2023 since the property is too old. However, the applicant failed to upload any documents of transfer of property in the name of any of the legal heirs of late Shri Jayantibhai Patel. Since, the applicant failed to upload any documents of transfer of property, the ARN is rejected under Rule 9(4) of the CGST Rules, 2017."

4. Being aggrieved with the impugned order, the appellant filed the present appeal online on 11.11.2023 and offline on 20.11.2023 alongwith following grounds of appeal and documents:

"Lr. Authority has Rejected application on the ground of that "the applicant failed to upload any documents of transfer of property" here Dealer clarify that there is no any transfer of property contention itself is wrong and bad in law as successor have yet not decided to transfer in any single name immovable property hence all legal successor are owner as per Gujarat Transfer of Property Act 1882 have enter in rent agreement which is supported with Pedy-nama i.e.

Affidavit regarding ownership of property which is indicated in rejection order itself That Owner of Property Late Shri Jayantibhai Chagganlal Patel has purchased on 13/12/1989, Late Shri Jayantibhai C Patel expired on 05/12/2002 the legal successor of Late Shri Jayantibhai C Patel have signed rent agreement jointly in other words we can say all legal -successor have jointly let out the property which is clearly proved, Dealer has uploaded Index Copy, Light Bill, Tax Bill, Purchase Deed of Property, Pedy-nama of Legal Successor i.e. Affidavit and other documents called by Lr. Authority but regret to say Lr. Authority have not gone through in proper way and on assumption and presumption basic rejected registration application quoting ground still property remains in the name of Late Shri Jayantibhai C Patel in latest index copy-2 issued on 18/10/2023.”

“1. Index 2 copy of the address, in the name of Shri Jayantilal Chaganlal Patel dated 18.10.2023

2. Certificate of Stamp Duty - Affidavit for the legal heirs of Shri Jayantibhai Chaganbhai Patel family. 17.10.2023

3. Amdavad Municipal Corporation tax Bill dated 04.08.2023 in the name of Jayantibhai Chhaganlal Patel,

4. Rent agreement dated 15.09.2023 between Smt. Vasantaben Jayantilal Patel, Harshad Jayantilal Patel, Jatin Jayantilal Patel and Anaya Bharat Ramrakhiani (of K K Furnishing)

5. Leave & Licence Agreement No.437/3/30/2024 dated 05.01.2024 between Smt. Vasantaben Jayantilal Patel, Harshad Jayantilal Patel, Jatin Jayantilal Patel and Anaya Bharat Ramrakhiani.

Personal Hearing:

5. Personal hearing in the matter was held on 30.11.2023, however the appellant requested for adjournment and P.H. was further granted on 19.12.2023 and 04.01.2023. However, neither the Appellant nor any authorized person on behalf of the Appellant appeared for the personal hearing. However, the appellant filed further submissions on 08:01.2024.

Therefore, I am proceeding to decide the appeal as per the submissions made by the appellant with the appeal memorandum and further submissions made through email dated 08.01.2024.

Discussion and Findings:

6. I have carefully gone through facts of 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 11.11.2023 and offline on 20.11.2024 against the impugned order dated 09.11.2023. 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.

(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:

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 documents of transfer of property in the name of any of the legal heirs of late Shri Jayantibhai Patel and hence rejected the application of the Appellant on the grounds as mentioned in the adjudicating order dated 09.11.2023.

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

1. Index 2 copy of the address, in the name of Shri Jayantilal Chaganlal Patel dated 18.10.2023

2. Certificate of Stamp Duty - Affidavit for the legal heirs of Shri Jayantibhai Chaganbhai Patel family. 17.10.2023

3. Amdavad Municipal Corporation tax Bill dated 04.08.2023 in the name of Jayantibhai Chhaganlal Patel,

4. Rent agreement dated 15.09.2023 between Smt. Vasantaben Jayantilal Patel, Harshad Jayantilal Patel and Jatin Jayantilal Patel and Anaya Bharat Ramrakhiani.

5. Leave & Licence Agreement No.437/3/30/2024 dated 05.01.2024 between Smt. Vasantaben Jayantilal Patel, Harshad Jayantilal Patel and Jatin Jayantilal Patel and Anaya Bharat Ramrakhiani.

6.6 From the documents submitted, it is seen that the legal heirs of the property under registration have been submitted in the affidavit filed dated 17.10.2023 and also mentioned in the Leave & Licence Agreement No.437/3/30/2024 dated 05.01.2024 between Smt. Vasantaben Jayantilal Patel, Harshad Jayantilal Patel, Jatin Jayantilal Patel and Anaya Bharat Ramrakhiani (K K Furnishing), duly registered with Sub Registrar Office. Accordingly, I find that the appellant has complied with the query, rejecting the application of Registration of the appellant vide the impugned order.

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.

(Signature)
15/01/2024
(आदेश कुमार जैन)

संयुक्त आयुक्त (अपील्स)

केंद्रीय वस्तु एवं सेवा कर, अहमदाबाद।

दिनांक : .01.2024

Attested.

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



By R.P.A.D.

To

M/s. Anaya Bharat Ramrakhiani (Trade Name: K.K.Furnishing),
First, Plot No.1825 Survey No.205-1, 247 and 248
Mahaveer Nagar, National High Way No.8,
Nr. Divya Vijay Society, Nr. Indian Oil Petrol Pump,
Krishna Nagar, Saijpur bogha, Ahmedabad,
Gujarat-382345 (ARN AA2410230658478 dated 18.10.2023).

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

