



सत्यमेव जयते

आयुक्तकाकार्यालय

Office of the Commissioner

केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय

Central GST, Appeal Ahmedabad Commissionerate

जीएसटी भवन, राजस्व मार्ग, अम्बावाडी अहमदाबाद ३८००१५.

GST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015

Phone: 079-26305065 Fax: 079-26305136

E-Mail : commrappl1-cexamd@nic.in

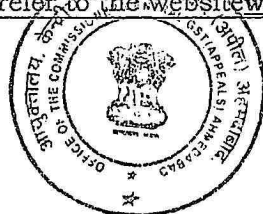


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DIN NO.: 20240164SW000000B3BA

(क)	फ़ाइल संख्या / File No.	GAPPL/ADC/GSTP/3632/2023 / ४३६ - ६५३
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-CGST-002-APP-JC-127/2023-24 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. ZA2411230356504 dated 07.11.2023 passed by The Superintendent, CGST, Range-V, Division-VI, Ahmedabad North Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Sahajanand Plywood First Floor, Shed No. 8/2/3, Meldi Estate, Near Gota Railway Over Bridge, Gota, Ahmedabad, Gujarat-382481

(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. Sahajanand Plywood, First Floor, Shed No. 8/2/3, Meldi Estate, Near Gota Railway Over Bridge, Gota, Ahmedabad, Gujarat-382481 (hereinafter referred to as the 'appellant') has filed present appeal against Order of rejection of application for Registration, bearing Reference No.ZA2411230356504 date 07.11.2023 (hereinafter referred to as 'impugned order'), issued by the Superintendent, Central GST, Range-V, Division-VI, 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 AA241023111396S dated 27.10.2023.

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

"Query was raised "Kindly upload legible copy of latest ownership documents i.e. Index 2 Copy/registered sale deed having name of owner and complete address of the business premises as you mentioned at Sr.No. 16(a) of application form." The applicant failed to upload the same. Accordingly, application is rejected u/r9(4) of CGST Rules, 2017."

Being aggrieved with the impugned order, the appellant filed the present appeal online on 09.12.2023 and offline on 15.12.2023 alongwith following grounds of appeal and documents:

1. Copy of Stamp Paper of Rs. 100 showing property is in name of Mahendrabhai Babulal Patel, Electricity Bill, Tax Bill & Receipt and letter from Meldi Industrial Estate Welfare Association depicting that property was allotted to Shri Mahendrabhai Babulal Patel and Dineshbhai Babulal Patel,
2. Copy of Power of Attorney in favour of Shri Manishbhai Mahendrakumar Patel (son of Shri Mahendrabhai Babulal Patel) and
3. Rent Agreement between Shri Manishbhai Mahendrakumar Patel and Shri Mayurkumar Dineshbhai Patel (Sahajanand Plywood).

(i) Order of rejection simply on ground that the reply has been examined and the same has not been found to be satisfactory for the reasons that applicant failed to upload the documents as asked for even though firm has filed detailed reply clarifying the issue raised in notice with supported documents which not tenable in the eyes of law also it is prejudice to the interest of tax payer and cause genuine hardship to small taxpayer as it is restricting genuine and small tax payer to taking registration and ultimately affecting affairs or conducting business.

(ii) Further, firm has submitted all documents as specified under Section 25 read with Rule 8 of CGST Rule talks about procedure to be followed and documents required for application of GST registration and same has been duly complied. Even response to queries have been submitted within time frame allowed and no delay on part of firm. Order passed without

considering facts & circumstances is reasonable and invalid.”

Personal Hearing:

5. Personal hearing in the matter was held on 09.01.2024. Shri Mausam Patel, Chartered Accountant, authorized representative of appellant appeared in the personal hearing. He submitted that Mr. Babulal Kuberdas Patel has entered into agreement with Owner i.e. Shri Rameshbhai Bodabhai Patel for lease for 99 1/4 years lease. In turn they have (Owner's) legal heir have rented the said property to M/s Sahjanand Polywood. All Electricity Bills, AMC Bills show the name of Legal heir of the said property. Thus all documents have are genuine 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 09.12.2023 and offline on 15.12.2023 against the impugned order dated 07.11.2023. 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:*

(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*

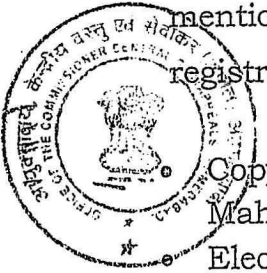
the applicant within a period of seven working days from the date of the receipt of such clarification or information or documents.

(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 failed to upload legible copy of latest ownership documents i.e. Index 2 copy/registered sale deed having the name of owner and complete address of business premises as mentioned at Sr.No.16(a) of application form and hence rejected the application of the Appellant in accordance with the provisions of the Act, vide the impugned order dated 07.11.2023.

6.5 I find that the appellant in the present appeal has filed the below mentioned documents in support of name of the property owner, under registration:



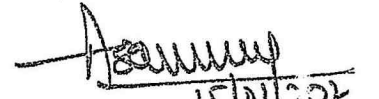
- Copy of Stamp Paper of Rs. 100 showing property in name of Shri Mahendrabhai Babulal Patel & Shri Dineshbhai Babulal Patel,
- Electricity Bill dated 28.11.2023: Shri Dineshkumar Babulal Patel,
- AMC Tax Bill dated 01.04.2023: Mahendra & Dinesh B Patel,
- Letter dated 14.10.2023 from Meldi Industrial Estate Welfare Association depicting that property is owned by Shri Mahendrabhai Babulal Patel and Dineshbhai Babulal Patel,
- Copy of Power of Attorney in favour of Shri Manishkumar Mahendrabhai Patel (son of Shri Mahendrakumar Babulal Patel) and
- Rent Agreement between (i) Shri Manishbhai Mahendrabhai Patel, (ii) Shri Dineshbhai Babulal Patel and (i) Shri Mayurkumar Dineshbhai Patel, (ii) Shri Dhaval Jashvantbhai Patel (Partners-Sahajanand Plywood).
- Agreement dated 12.05.1993 in the name of Shri Patel Babulal Kuberdas and Shri Patel Ambalal Amtharam.

7. From the above documents furnished by the appellant, I find that premises under rental agreement i.e. Shed No.8/2/3. First floor, Meldi Estate, Nr. Gota Railway Over Bridge, Gota Ahmedabad Muni. Tenement No.0670-15-0750-0001-P is owned by Shri Mahendrabhai Babulal Patel & Shri Dineshbhai Babulal Patel. Further, Shri Mahendrakumar Babulal Patel transferred Power of Attorney to Shri Manishkumar Mahendrabhai Patel and therefore, (i) Shri Mayurkumar Dineshbhai Patel, (ii) Shri Dhaval Jashvantbhai Patel (Partners-Sahajanand Plywood) executed Rent Agreement with Shri Manishbhai

Mahendrabhai Patel and Shri Dineshbhai Babulal Patel. Accordingly, it is observed that the appellant has complied with the query raised by the adjudicating officer/proper officer and submitted the documents required for GST Registration.

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 there under 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'.

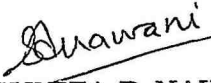
8. अपीलकर्ताद्वारा दर्ज की गई अपील कानिपटाराउपरोक्त तरीके से किया जाता है।
The appeal filed by the appellant stands disposed of in above terms.


15/01/2024
(आदेश कुमार जैन)
संयुक्त आयुक्त (अपील्स)

केंद्रीय वस्तु एवं सेवा कर, अहमदाबाद।

दिनांक : .01.2024

Attested.


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

By R.P.A.D.

To
M/s Sahajanand Plywood, First Floor,
Shed No. 8/2/3, Meldi Estate,
Near Gota Railway Over Bridge,
Ahmedabad, Gujarat-382481
(ARN AA241023111396S dated 27.10.2023).

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



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