



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.: 20240264SW000000D88A

(क)	फ़ाइल संख्या / File No.	GAPPL/ADC/GSTP/635/2024 / 2351-58
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-CGST-002-APP-JC-145/2023-24 and 26.02.2024
(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	27.02.2024
(ङ)	Arising out of Order-In-Original No. ZA240124091315V dated 16.01.202 passed by The Superintendent, CGST, Range-V, Division-V, Ahmedabad North Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Sonara Hasmukhbhai Samabhai (Mahir Enterprise) Shop No. 121, Aakruti Arcade, Bavla, Ahmedabad-382220

(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 अपीलार्थी 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। 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> .

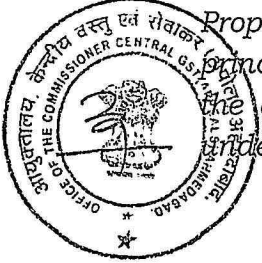


**ORDER-IN-APPEAL****BRIEF FACTS OF THE CASE:**

M/s Mahir Enterprise (Legal Name: Sonara Hasmukhbhai Samabhai), Shop No. 121, Aakruti Arcade, Bavla, Ahmedabad-382220 (hereinafter referred to as the 'appellant') has filed present appeal against Order of Rejection of Application for New Registration, bearing Reference No.ZA240124091315V dated 16.01.2024 (hereinafter referred to as 'impugned order'), issued by the Superintendent, Central GST, Ahmedabad (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 AA241223080180T dated 19.12.2023. In respond to appellant application against rejection of cancellation of registration, Show Cause Notice was issued on 05.01.2024. The Appellant reply to Show Cause Notice. Further Adjudicating Authority vide 'impugned order' dated 16.01.2024 rejected the application registration and passed the following order:

*"Query was raised "Upload LATEST LEGIBLE complete original ownership documents viz. Index-2/Registered Sale Deed/Milkat Card and latest Property Tax Bill, showing name of owner and complete address of principal place of business". However, the applicant failed to upload any of the above mentioned documents. In view of above, the ARN is rejected under Rule 9(4) of the CGST Rules, 2017."*



3. Being aggrieved with the impugned order, the appellant filed the present appeal online on 24.01.2024 and offline on 08.02.2024 along with following grounds of appeal and documents:

1. Electricity Bill (UGVCL) of month October, 2023 in the name of Aroma Realities Limited,
2. Bavla Nagarpalika Property Tax Assessment document (Akarni) in the name of Aroma Realities and,
3. Notarised Rent Agreement between M/s Mahir Enterprise and Aroma Realities Ltd

*My request for new GST Registration was rejected due to non availability of Index Copy but the property is constructed by owner and still not sold. There is no sale deed and no Index due to non sold out property and is still in possession of builder (who made rent agreement). Here I have attached Akarni copy issued by Bavla Nagarpalika as proof of ownership (in place of Index)."*

**Virtual Hearing:**

4. Virtual hearing in the matter was held on 20.02.2024. Shri Shaileshkumar Manubhai Vaghela, Tax Consultant and authorized representative of appellant appeared in the personal hearing. He submitted that property is in the name of builder who has rented out the premise to the appellant. He further reiterated the written Submissions as all the documents have been submitted by them and requested to allow appeal.

**Discussion and Findings:**

5. 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 24.01.2024 and offline on 08.02.2024 against the impugned order dated 16.01.2024. 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 new GST registration is proper or not? 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"

**7(i).** 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. In the present case, the proper officer observed that applicant did not submit property ownership document i.e. Index 2/Registered Sale Deed/Milkat Card and latest tax bill and hence rejected the application of the Appellant on the grounds mentioned in the adjudicating order dated 16.01.2024. However, it is observed that the appellant in the present appeal has submitted the below mentioned documents in support of their grounds of appeal:

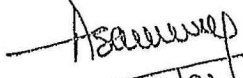
- Electricity Bill (UGVCL) of month October, 2023 in the name of Aroma Realities Limited,
- Bavla Nagarpalika Property Tax Assessment document (Akarni) in the name of Aroma Realities and
- Notarised Rent Agreement between M/s Mahir Enterprise and Aroma Realities Ltd.

**7(ii).** From the above it is observed that the appellant complied with queries raised in the show cause notice and in impugned order. They have submitted Bavla Nagarpalika Property Tax Assessment document (Akarni) in the name of Aroma Realities, who is builder/owner of the premise, which is also mentioned in Electricity Bill, along with Notarised Rent Agreement between appellant and Aroma Realities Ltd., during the course of filing appeals.

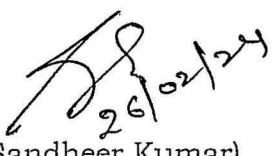
**8.** In view of above, the impugned order passed by the adjudicating authority rejecting application for new registration is deserve to be set aside. Accordingly, I set aside the impugned order and allow the appeal filed by the appellant and directed to submit the relevant documents/submission as

required under the Standard Operating Procedure (SOP) Instruction No.03/2023-GST dated 14.06.2023 issued by the GST Policy Wing, CBIC, New Delhi and the CPC Advisory 01/2017 dated 23.06.2017 dated 23.06.2017 issued by the Directorate of Systems, Chennai and para 7(i) of this order, before Registration Authority, who shall verify the facts and pass the order accordingly.

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

  
26/02/2024  
(आदेश कुमार जैन)  
संयुक्त आयुक्त (अपील्स)  
CGST & C.EX., AHMEDABAD.  
Date: 26.02.2024

Attested.

  
26/02/24  
(Sandheer Kumar)  
SUPERINTENDENT,  
CGST & C.EX.(APPEALS),  
AHMEDABAD.



By R.P.A.D.

To  
M/s Mahir Enterprise,  
(Legal name: Sonara Hasmukhbhai Samabhai),  
Shop No. 121, Aakruti Arcade,  
Bavla, Ahmedabad-382220.

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./Assist. Commissioner, CGST & C.Ex, Division-V, Ahmedabad North.
5. The Nodel Officer (CPC), PCCO, CGST, Ahmedabad.
6. The Superintendent, AR-V, Division-V, Ahmedabad North.
7. The Superintendent (Systems), CGST & C.Ex(Appeals), Ahmedabad.
8. Guard File / P.A. File.



