



सत्यमेव जयते

आयुक्तकाकार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeal Ahmedabad Commissionerate
जीएसटी भवन, राजस्व मार्ग, अम्बावाडी अहमदाबाद ३८००१५.
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(क)	फ़ाइल संख्या / File No.	GAPPL/ADC/GSTP/975/2024 / 2099 - 2505
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-CGST-002-APP-JC-147/2023-24 and 29.02.2024
(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	05.03.2024
(ङ)	Arising out of Order-In-Original No. ZA240224073092Z dated 12.02.2024 passed by The Superintendent, CGST, Range-V, Division-VII, Ahmedabad North Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Khush Nimesh Panchal (Nar Narayan Exports) C-12, Janakpur Apartment, Near Bindupark Society, Keshavnagar, Subhash Bridge, Ahmedabad, Gujarat-382350

(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 <u>twenty five per cent</u> 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**Brief Facts of the Case:-**

This appeal has been filed under Section 107 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "the Act") by M/s. Nar Narayan Exports, (Legal Name: Khush Nimesh Panchal), C-12, Janakpur Apartment, Near Bindupark Society, Keshavnagar, Subhash Bridge, Ahmedabad, Gujarat-382350 (hereinafter referred to as "**Appellant**") against the Order No. ZA240224073092Z dated 12.02.2024 (hereinafter referred to as "**Impugned Order**") passed by the Superintendent, CGST, Ahmedabad (hereinafter referred to as "**the Adjudicating Authority/Proper Officer**").

2. Facts of the case, in brief, are that the *appellant* has applied for new GST registration vide ARN AA2401240958049 dated 19.01.2024. In response to said application a Notice for seeking additional information / clarification / documents was issued to the appellant on 09.02.2024 and asked to submit reply. Thereafter, the *adjudicating authority* has rejected the Application vide *impugned order* dated 12.02.2024, wherein mentioned that –

The reply has been examined and the same has not been found to be satisfactory for the following reasons :

"In spite of query that, "PI upload notarised NOC/Consent letter with reason that, why the premises is giving rent free with notary stamp on photo ID." the applicant has not uploaded the Consent/NOC with reason that, why the premises is giving rent free. Also the applicant has not uploaded Sale Deed/Index 2 and original Tax Bill-to verify ownership and PPOB of business. In view of the above, ARN is rejected u/r 9(4) of the CGST Rules, 2017."

3. Being aggrieved with the *impugned order* dated 12.02.2024 the *appellant* has preferred the present appeal online on 19.02.2024. In the appeal memo the *appellant* has submitted the copy of Tax Bill to verify ownership and PPOB and Consent letter of Owner (Smt. Panchal Kamlaben, Grandmother of Shri Khush Nimesh Panchal (Appellant/Proprietor) and requested to grant their GST registration.

Personal Hearing:

4. Personal Hearing in the matter was held on 27.02.2024 wherein Mr. Khush Panchal, Proprietor appeared as authorized representative. During P.H. he submitted that they will export Farsan (Namken etc) to Canada and other countries. He further submitted that Physical Verification was conducted on 08.02.2024 by Shri Nikil kumar, GST Officer and taken photo also and said that it's O.K. He has also submitted Tax Bill and Electric Bill. The premise is old and owned by my Grandmother "Dadi" who has given consent letter also. In view of above requested to allow appeal.

Discussion and Findings:

5. I have carefully gone through the facts of the case, grounds of appeal, submission made by the *appellant* and documents available on record. Since the issue relate to Rejection of Application of GST Registration, at the outset I refer to relevant statutory provisions governing rejection of application of Amendment of GST registration as under:

Rule 9 of CGST Rules, 2017 :

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.

[Provided that where -

(a) a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number; or

[(aa) a person, who has undergone authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; or]

(b) the proper officer, with the approval of an officer authorised by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business,

the notice in **FORM GST REG-03** may be issued not later than thirty days from the date of submission of the application.]

Explanation. - For the purposes of this sub-rule, the expression "clarification" includes modification or correction of particulars declared in the application for registration, other than Permanent Account Number, State, mobile number and e-mail address declared in **Part A** of **FORM GST REG-01**.

(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(i). In the impugned order, Application was rejected as the applicant was not uploaded Registered Sale Deed/ Index 2, Tax Bill to verify ownership and PPOB, Notorised NOC/Consent letter why the premises is giving rent free with notary stamp on photo ID. From the documents made available to this office by the appellant, it is observed that the appellant complied with queries raised in the impugned order. As they have submitted Tax Bill for verification of ownership and PPOB, Notarised consent letter of owner (Smt. Panchal Kamlaben) of the property mentioning that she has permitted and allowed Shri Khush Nimesh Panchal, proprietor of M/s. Nar Narayan Exports for operating and conducting their business from the registered address. Further during the personal hearing Shri Khush Nimesh Panchal, proprietor of M/s. Nar Narayan Exports stated that the Smt. Panchal Kamlaben, owner of the property is grandmother of Shri Khush Nimesh Panchal. Physical Verification of the PPOB was also conducted on 08.02.2024 but there is no mention of the outcome of the Physical Verification in the rejection order.

6(ii). Rule 9 of CGST Rules, 2017 envisage that the proper officer, if not satisfied with the clarification, information or documents furnished, can reject the application for registration for the reasons to be recorded in writing. Proviso 2 to Rule 9 further empowers the proper officer to carry out physical verification of premises. However in the instant case the appellant during



personal hearing, stated that physical verification of premises was conducted on 08.02.2024. Further, during appeal the appellant in respect of queries raised in the notice and impugned order, have submitted the required documents as mentioned above.

7. In view of above, the *impugned order* passed by the *adjudicating authority* rejecting application for new registration on the reasons mentioned therein is not legal and proper and deserve to be set aside. Accordingly, I set aside the *impugned order* and allow the appeal filed by the appellant and directed to apply afresh with complete credentials as mentioned in the impugned order before the Registration Authority, who shall verify the facts consider the Physical Verification report and pass order accordingly.

अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।


The appeal filed by the *appellant* stands disposed of in above terms.


(Adesh Kumar Jain)

Joint Commissioner (Appeals)

Date: 24.02.2024

Attested


(Sandheer Kumar)
Superintendent (Appeals)

By R.P.A.D.

To,
M/s. Nar Narayan Exports,
(Legal Name: Khush Nimesh Panchal),
C-12, Janakpur Apartment,
Near Bindupark Society, Keshavnagar,
Subhash Bridge, Ahmedabad, Gujarat-382350.



Copy to:

1. The Principal Chief Commissioner of Central Tax, Ahmedabad Zone.
2. The Commissioner, CGST & C. Ex., Appeals, Ahmedabad.
3. The Commissioner, CGST & C. Ex., Ahmedabad North Commissionerate.
4. The Dy./Assistant Commissioner, CGST, Division- VII, Ahmedabad North Commissionerate.
5. The Nodel Officer (CPC), PCCO, CGST, Ahmedabad.
6. The Superintendent (Systems), CGST Appeals, Ahmedabad.
7. Guard File.
8. P.A. File



