



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.: 20240364SW0000121837

(क)	फ़ाइल संख्या / File No.	GAPPL/ADC/GSTP/1675/2024 / 3584 - 95
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-CGST-002-APP-JC-161/2023-24 and 28.03.2024
(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	28.03.2024
(ङ)	Arising out of Order-In-Original No. ZA240324073830R dated 15.03.2024 passed by The Superintendent, CGST, Range-I, Division-VI, Ahmedabad North Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Marv Business Processes Private Limited 603, Times Square Grand, Sindhu Bhavan Road, Thaltej, Ahmedabad, Gujarat-380059



	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.
	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 Marv Business Processes Private Limited, 603, Times Square Grand, Sindhu Bhavan Road, Thaltej, Ahmedabad, Gujarat-380059 (hereinafter referred to as the 'appellant') has filed present appeal against Order of rejection of application for Registration, bearing Reference No.ZA240324073830R dated 15.03.2024(hereinafter referred to as 'impugned order'), issued by the Superintendent, Central GST, Range-I, 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 AA240324021883H dated 07.03.2024.

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

"A numbers of uploaded documents are corrupted and unable to open these documents showing remark "PDF document is damaged", the same was already communicated in query. Further, without seeing all the documents ARN cannot be approved.

Apart from above, applicant has mentioned nature of premises 'Rented' in the application however they have not uploaded rent agreement despite of specific query.

Further, applicant has uploaded NOC signed by 'Mahesh Desai', however it is observed that PPOB is owned by multiple owners and consent of all co-owners was not uploaded.

Insufficient reply were made to the query, Hence, application is rejected u/r 9(4) of CGST Rules, 2017."

4. Being aggrieved with the impugned order, the appellant filed the present appeal online on 19.03.2024 and submitted hard copy on 19.03.2024 alongwith following documents on the grounds mentioned hereunder:

"1. Copy of Notarised Rent Agreement between Mahesh Ishwarbhai Desai & Others and Marv Business Processes Private Limited,

2. Electricity Bill(Torrent Power) in name of Mahesh Ishwarbhai Desai,

3. Index-2 copy with owners name asMahesh Ishwarbhai Desai, Ishwarbhai Valjibhai Desai, Madhviben Ishwarbhai Desai and Komal Maheshbhai Desai and with special power of attorney holder name asMahesh Ishwarbhai Desai,

4. Copy of Registered Special Power of Attorney issued by Ishwarbhai Valjibhai Desai, Madhviben Ishwarbhai Desai and Komal Maheshbhai Desai

*in the name of Mahesh Ishwarbhai Desai and
5. NOC issued by Mahesh Ishwarbhai Desai.*

Your honour may kindly note that the assessee company has rented premise located at 603, Time Square Grand, Nr Sindhu Bhavan, Thaltej, Ahmedabad, Gujarat-380059 owned by (1) Mahesh Ishwarbhai Desai (2) Ishwarbhai Valjibhai Desai (3) Madhviben Ishwarbhai Desai (4) Komal Maheshbhai Desai who are family members.

We bring to kind notice of your honour that the family members have given Power of Attorney to Mr. Mahesh Ishwarbhai Desai for their convenience. Hence the Rent Agreement is signed by Mr. Mahesh Ishwarbhai Desai on his behalf and on behalf of other three owners by virtue of Power of Attorney. The copy of rent agreement with the copy of power of attorney submitted with the application is enclosed for your perusal.

Without considering the above fact the Ld. Officer issued SCN dated 12-03-2024 vide Ref. no. ZA240324073830R stating that the premise is owned by four owners and rent agreement is signed by only one owner.

We further to kind notice to your honour that the assessee company has been incorporated under companies act 2013 on the said registered office on the basis of same rent agreement submitted to the GST department.

We hereby enclose copies of latest as on 14-03-2024 a Index-2 received from the collector office confirming the ownership of rented premises. That also mentioning all four (4) owner's name including SPOA holder who is also the member of the family and also one of the owner of the rented premises."

Personal Hearing:

5. Personal hearing in the matter was held on 27.03.2024. Shri Hiren H Soni, Consultant, authorized representative of the appellant appeared in the personal hearing. He submitted that the application was rejected on the ground that Rent Agreement is not signed by all the co-owners but in this case registered power of attorney is in favour of Sh Maheshbhai Ishwarbhai Desai who is also co-owner. Thus all the documents as per SOP have been submitted by them 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 19.03.2024 against the impugned order dated 15.03.2024. 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 documents uploaded by applicant were corrupted and unable to open, applicant did not upload rent agreement and consent of all co-owners and hence rejected the application of the Appellant on the grounds mentioned in the adjudicating order dated 15.03.2024.

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

- Copy of Notarised Rent Agreement between Mahesh Ishwarbhai Desai & Others and Marv Business Processes Private Limited dated 16.02.2024,
- Electricity Bill (Torrent Power) in name of Mahesh Ishwarbhai Desai, dated 10.01.2024,
- Index-2 copy dated 14.03.2024 with owners' name as Mahesh Ishwarbhai Desai, Ishwarbhai Valjibhai Desai, Madhviben Ishwarbhai Desai and Komal Maheshbhai Desai – sale by Shreenathji Infra Space LLP through its authorized partner Shri Nishant Jamanbhai Gajipara.
- Copy of Registered Special Power of Attorney dated 17.12.2022 issued by Ishwarbhai Valjibhai Desai, Madhviben Ishwarbhai Desai and Komal Maheshbhai Desai in the name of Mahesh Ishwarbhai Desai and
- NOC dated 05.02.2024 issued by Mahesh Ishwarbhai Desai

6.6. 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 copy of Registered Special Power of Attorney issued by Ishwarbhai Valjibhai Desai, Madhviben Ishwarbhai Desai and Komal Maheshbhai Desai in the name of Mahesh Ishwarbhai Desai, NOC issued by Mahesh Ishwarbhai Desai and Copy of Notarised Rent Agreement between Mahesh Ishwarbhai Desai & Others and Marv Business Processes Private Limited. 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. In subject case, even though the appellant submitted clarification/additional information/documents, the application was rejected due to non- furnishing of rent agreement and consent of all co-owners of the property and showing the uploaded documents as corrupted/damaged. However, during appeal the appellant, in respect of queries raised in the notice and impugned order, have submitted all the required documents as mentioned above.

6.7 In view of the above, I order that the appropriate authority shall 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'.

- 7 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.

Ashwini
28/03/2024
(आदेशकुमारजैन)

संयुक्तआयुक्त(अपील्स)

CGST & C.EX., AHMEDABAD.

Date: .03.2024

Attested.

Sunita D. Nawani

(Sunita D.Nawani)
SUPERINTENDENT,
CGST & C.EX.(APPEALS),
AHMEDABAD.



By R.P.A.D.

To

M/s Marv Business Processes Private Limited,
603, Times Square Grand, Sindhu Bhavan Road,
Thaltej, Ahmedabad, Gujarat-380059
(ARN AA240324021883H dated 07.03.2024).

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

