



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. : 20230564SW000000A061

(क)	फ़ाइल संख्या / File No.	GAPPL/ADC/GSTP/1079/2023 १५३ -५२
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-CGST-002-APP-ADC-04/2023-24 and 28.04.2023
(ग)	पारित किया गया / Passed By	श्री मिहिर रायका, अपर आयुक्त (अपील) Shri Mihir Rayka, Additional Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of issue	02.05.2023
(ङ)	Arising out of Order-In-Original No. ZA2403230652107 dated 14.03.2023 passed by The Superintendent, CPC Cell, Ahmedabad Zone	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Mehulkumar Chhaganlal Viradiya (CK Fudbiz), Changodhar Tajpur Road, Plot No. 6,24, GJAHM-382213

(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 <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:**

Mehulkumar Chhaganlal Viradiya (Trade Name : M/s. CK Fudbiz), Karnavati Weigh Bridge, 1<sup>st</sup>, Plot No.6, Shree Ram Estate, Tajpur Road, Changodar Industrial Estate, Changodar, Ahmedabad, Gujarat : 382 213 (hereinafter referred to as 'the appellant') has filed present appeal against Order bearing reference No. ZA2403230652107 dated 14.03.2023 for Rejection of Application of Registration (hereinafter referred to as the 'impugned order'), issued by Superintendent, CGST, Ghatak 11 (Ahmedabad) (hereinafter referred to as the 'adjudicating authority/proper officer').

2. Briefly stated the fact of the case is that the appellant filed application for GST registration under ARN AA240323036240Y dated 13-03-2023 along with supporting documents. The appellant was issued show cause notice in Form GST REG 03 under reference No. ZA240323062821V dated 14-03-2023 on the following reasons asking the appellant to filed compliance by 24-03-2023.

*"I. Principal place of business – Document Upload – Others (Please Specify) – Oe  
1. Please submit legible ownership document viz. registered sale deed/ Index 2/ Gamno Namuno No.6 or 2 or 7 having name of owner and complete address as shown in Principal PoB. 2. Please provide PAN of owner of the property. 3. Please submit ground plan showing the hired space from entire property."*

Subsequently, after examined the reply of the appellant on 13.03.2023 vide ARN AA24032303624Y, the adjudicating authority /proper officer has not been found it to be satisfactory for the following reasons and passed the impugned order:

*"1 The applicant was asked to submit legible ownership document viz. registered sale deed/Index 2/ Gamno Namuno No. 6 or 2 Or 7 having name of owner and complete address as shown in Principal PoB. In reply to SCN, the applicant submitted an Index-2 copy and Gamno Namuno 7. On perusing the same, it is found that the property has been owned by two persons and the Rent Agreement is signed by only one owner. Hence, the application is rejected."*

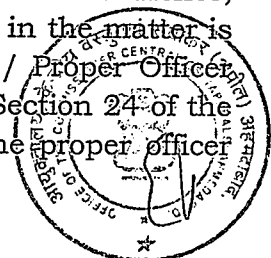
3. Being aggrieved with the impugned order, the appellant filed the present appeal on 27.3.2023 alongwith copy of corrected Rent Agreement dated 15.03.2023 duly signed by both the owners.

**Personal Hearing:**

4. Personal hearing in the matter was held on 13.04.2023. Mr. Mehulkumar C Viradiya, Proprietor, appeared in the personal hearing as the "authorized person". He stated that they have not given the opportunity of being heard, before passing the order. He has nothing more to add to it.

**Discussion and Findings:**

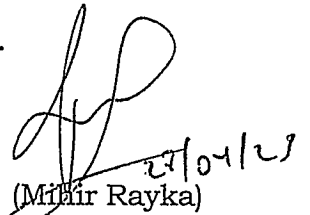
5. I have carefully gone through the case, the appeal memorandum and written submissions till date and available records. As per Section 107 of the CGST Act, 2017, the appellant is required to file the appeal within three months time period. In the present case, the appellant has filed the present appeal on 27.03.2023. 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 registration is proper or not? I find that as per the Section 24 of the CGST Act, 2017 read with the Rule 9 of the CGST Rules, 2017, the proper officer



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 appellant within a period of seven working days from the date of submission of the application. In the present case, I find that after examining the application and the accompanying documents, the proper officer found the same not to be in order i.e on perusing the documents submitted by the appellant in reply to SCN dated 13.03.2023, it was found that property has been owned by two persons and the Rent Agreement is signed by only one owner, and accordingly the registration was rejected on above grounds, hence, the impugned order is found proper. Now, further, I find that the appellant has submitted the corrected Rent Agreement dated 15.03.2023 duly signed by both the owners as per Index-2 uploaded alongwith the appeal memorandum and submitted that documents corrected while filing appeal, which I find valid document in the present case. Thus, the appellant has complied the query raised by the proper officer in the Show Cause Notice dated 13.03.2023 issued to the appellant and while passing the impugned order. In view of the above, I find that the appellant has complied the query raised by the adjudicating officer /proper officer being not satisfied at the material time and accordingly, the proper officer approve the grant of GST registration to the appellant as per Section 24 of the CGST Act, 2017 read with Rule 9 of the CGST Rules, 2017 subject to submission of corrected rent agreement duly signed by both the owners to the adjudicating authority / proper officer. Needless to say that the appellant is ordered to submit all the required documents and fulfill the requirements and compliance of all the rules and regulations. In view of the above discussions, I set aside the impugned order passed by the adjudicating authority and allow the present appeal of the appellant to the above extent.

6. 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.

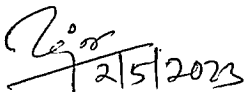


(Mihir Rayka)

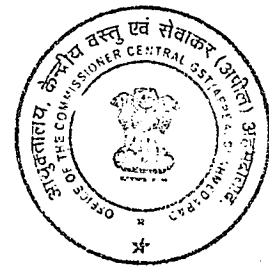
Additional Commissioner (Appeals)

Date: 28/04.2023

Attested



(Tejas J Mistry)  
Superintendent  
CGST Appeals, Ahmedabad



By R.P.A.D.

To

M/s. Mehulkumar Chhaganlal Viradiya  
(Trade Name : M/s. CK Fudbiz),  
Karnavati Weigh Bridge, 1<sup>st</sup>, Plot No.6, Shree Ram Estate, Tajpur Road, Changodar  
Industrial Estate, Changodar, Ahmedabad, Gujarat : 382 213

Copy to:

1. The Principal Chief Commissioner of Central Tax, Ahmedabad Zone.
2. The Commissioner, CGST & C. Excise, Appeals, Ahmedabad.
3. The Commissioner, Central GST & C.Ex, Ahmedabad North.
4. The Deputy Commissioner, CGST & C.Ex, PCCO (CPC Cell), Ahmedabad Zone.
5. The Superintendent, CPC Cell, PCCO, Ahmedabad Zone, Ahmedabad.
6. P.A. File / ~~Guard~~ File.



