



सत्यमेव जयते

आयुक्तकार्यालय  
Office of the Commissioner  
केंद्रीय जीएमटी, अपील अहमदाबाद आयुक्तकार्यालय  
Central GST, Appeal Ahmedabad Commissionerate  
जीएमटी भवन, राजम्व मार्ग, अम्बावाडी अहमदाबाद 380015  
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DIN NO.: 20230864SW0000169381

(क)	फाइल संख्या / File No.	GAPPL./ADC/GSTP/2348/2023 / 5109 - 15
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-CGST-002-APP-JC-45/2023-24 and 28.08.2023
(ग)	पारित किया गया / Passed By	श्री आदेश कुमार जैन, संयुक्त आयुक्त (अपील) Shri Adesh Kumar Jain, Joint Commissioner (Appcals)
(घ)	जारी करने की दिनांक / Date of Issue	31.08.2023
(ङ)	Arising out of Order-In-Original No. ZA240823104861Q dated 18.08.2023 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 Quallit Technologies (OPC) Pvt Ltd, 6 <sup>th</sup> Floor, C-601, EDEN, Godrej Garden City Road, Jagatpur, Ahmedabad, Gujarat-382470

- (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) 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. उच्च अपील्य प्राधिकारी को अपील दाखिल करने से संबंधित व्यापक, विस्तृत और नवीनतम प्रावधानों के लिए, अपीलार्थी विभागीय वेबसाइट [www.cbic.gov.in](http://www.cbic.gov.in) को देख सकते हैं।
- (C) 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](http://www.cbic.gov.in).



**:: ORDER-IN-APPEAL ::**

M/s. Quallit Technologies (OPC) Pvt. Ltd. ,6<sup>th</sup> floor, C-601, EDEN, Godrej Garden City Road, Jagatpur, Ahmedabad, Gujarat 382470 (hereinafter referred to as the 'appellant') has filed present appeal against Order of rejection of application for Registration, bearing Reference No.ZA240823104861Q dated 18.08.2023 (hereinafter referred to as 'impugned order'), issued by the Superintendent, Central GST, Range-V, Division- VII 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 AA240823020910L dated 05-08-2023. The appellant was issued show cause notice in Form GST REG 03 under reference No. ZA2403230933991 dated 16-08-2023 on the following reasons asking the appellant to file compliance by 25-08-2023:

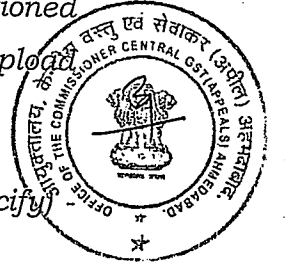
*"1 Principal Place of Business - Address - Others (Please specify) - 1.Pl upload scanned copies of original ownership documents with full address mentioned in 16(a) of application viz; Tax Bill, Index 2, Registered Sale Deed. 2.Pls upload scanned copy of Original PAN & Aadhaar.*

*2 Principal Place of Business - Contact Information - Others (Please specify) Electricity Bill with payment Receipt with PPOB address".*

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

*"Address shown in ARN of Principal Place of Business is as "C0601, 6<sup>th</sup> floor, Eden, Godrej Garden City Road, Ahmedabad - 382470 whereas in documents it is as C0601, Eden, Godrej Garden City, Village Jagatpur, Taluka Daskroi, Ahmedabad hence in spite of query it is not updated in ARN at 16(a) and at 21 & 22 also not updated, HENCE INCOMPLETE RESPONSE TO THE QUERY RAISED AND THE APPLICATION IS REJECTED U/R 9(4) OF THE CGST RULES, 2017."*

4. Being aggrieved with the impugned order, the appellant filed the present appeal on 22.08.2023 along with the Certificate of stamp Duty No.IN-GJ04896269330079V dated 15-07-2023 (along with copy of Aadhaar card) i.e. consent document by Shri Jignesh Mahendra Khatri, owner of the premises, situated and laying at EDEN, C 601, Godrej Garden City, Village : Jagatpur Taluka: Daskroi, Dist: Ahmedabad, Ahmedabad 382470, which can be used for Registered Office of the Quallit Technologies (OPC) Private Limited from the Incorporation.



**Personal Hearing:**

5. Personal hearing in the matter was held on 25.08.2023. Mr. Anuj Nandanbhai Munshi, Chartered Accountant appeared in the personal hearing "as authorized person" on behalf of the Appellant. He submitted that the registration application was rejected mainly on the ground of mis-match of address. He submitted the details of the property along with consent of owner and requested to allow the 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 on 22-08-2023 against the impugned order dated 18-08-2023. 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 reproduced 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"

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 has not found the reply of the appellant to be satisfactory hence rejected the application of the Appellant on the grounds mentioned in the adjudicating order dated 18-08-2023.

6.5 However, I find that the appellant in the present appeal has filed below mentioned documents for address of the premises under registration.

(i) A copy of Certificate of Stamp Duty bearing No. IN-GJ04896269330079N dated 15-07-2023 i.e. consent document by Shri Jignesh Mahendra Khatri, owner of the premises situated and laying at EDEN, C 601, Godrej Garden City, Village : Jagatpur Taluka: Daskroi, Dist: Ahmedabad, Ahmedabad 382470, which can be used for Registered Office of the Quallit Technologies (OPC) Private Limited from the Incorporation.

(ii) A copy of the Deed of Conveyance dated 30-07-2022 in the name of owner Shri Jignesh Mahendra Khatri, submitted during the personal hearing held on 25-08-2023.

6.6 The above documents furnished by the appellant appear to be valid documents with regard to the dispute of mis-match of the address of the premises to be registered, in the impugned order. Accordingly, I find that the appellant has complied with the query raised by the adjudicating officer /proper officer.

6.7 In view of the above, the impugned order is required to be set aside. The proper officer is therefore directed to approve the grant of GST registration to the appellant as per the concerned Section of the CGST Act, 2017 under which the same is applied for (duly filled in all columns properly and accurately by the appellant) read with Rule 9 of the CGST Rules, 2017, subject to submission of



the above documents to the adjudicating authority/ proper officer, after carrying out physical verification of the premises by the concerned proper officer. Needless to say that, the appellant is directed to submit all the required documents and fulfill the requirements and compliance of all the rules and regulations.

7. In view of the above discussions, I set aside the impugned order passed by the adjudicating authority and allow the present appeal.

8. 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.

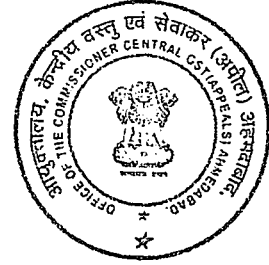
*Ashwini*  
28/08/2023  
(ADESH KUMAR JAIN)  
JOINT COMMISSIONER (APPEALS)  
CGST & C.EX., AHMEDABAD.

Date: .08.2023

Attested.

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

By R.P.A.D.



To  
M/s. Quallit Technologies (OPC) Pvt. Ltd., 6th floor, C-601, EDEN, Godrej Garden City Road, Jagatpur, Ahmedabad, Gujarat- 382470. (ARN AA240823020910L dated 05-08-2023 for Registration).

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



