



सत्यमेव जयते

## आयुक्त ( अपील ) का कार्यालय,

Office of the Commissioner (Appeal),

केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद

Central GST, Appeal Commissionerate, Ahmedabad

जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015

☎ 07926305065-

☎ 07926305136

DIN- 202310645W000000ABEC

रजिस्टर्ड डाक ए.डी. द्वारा

- क. फाइल संख्या File No. GAPPL/ADC/GSTP/2892/2023 APPEAL/79632-38
- ख. अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-002-APP-JC-72/2023-24  
दिनांक Date : 23-10-2023 जारी करने की तारीख Date of Issue : 27-10-2023
- श्री आदेश कुमार जैन संयुक्त आयुक्त (अपील) द्वारा पारित  
Passed by Shri.Adesh Kumar Jain, Joint Commissioner (Appeals)
- ग. Arising out of Order-in-Original No. ZA240923195797S DT. 29.09.2023 issued by The Superintendent. CGST & C.Ex, Ahmedabad.
- घ. अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent  
M/s. V.R. Developers,  
5<sup>th</sup> Floor, 507, Sungrace Arcade, Opposite D-Mart,  
Gandhi Nagar Road, Motera, Ahmedabad, Gujarat - 380005


- (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 AP1 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 AP1 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****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. V. R. Developers**, 5<sup>th</sup> Floor, 507, Sungrace Arcade, Opposite D-Mart, Gandhi Nagar Road, Motera, Ahmedabad, Gujarat – 380 005 (hereinafter referred to as "**Appellant**") against the Order No. ZA240923195797S dated 29.09.2023 (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 under Works Contract Service as developer, where they applied for registration vide ARN AA2409230214687 dated 04.09.2023. In response to said application a Notice for seeking additional information / clarification / documents was issued to the appellant on 18.09.2023 for the following reasons and asked to submit the reply by 29.09.2023.

- 
- (i) *The applicant has shown property as own in ARN but the documents reveals that the PPoB property is not in the name of the firm. There are 10 nos partners as per Partnership deed but all the partners name has not been reflected in ARN at 22 &22*
- (ii) *Upload the legible residential proof and ID proof of proprietor/partners/directors shown at 22 & 23 and please update full/proper address in ARN also as it is not complete.*
- (iii) *Mention full/proper/complete address at sl. no. 17(a) of*
- (iv) *Please upload legible scan of original notarized consent/rent agreement alongwith property ownership document i.e. regd. sale deed/Index-2/Gam namnuno no. 2/6/7/12 and latest legible original propertytax bill of PPoB or in the name of firm.*

3. Thereafter, the *adjudicating authority* has rejected the application for registration vide *impugned order* dated 29.09.2023, wherein mentioned that "*The registration has been sought as V.R. DEVELOPERS (partnership firm) and premise has been shown as own but tax bill shows name of Triveni Infra builds Pvt. Ltd., Index-2 & sale deed show name of Shri Rajesh Kumar G Patel as owner. Address also has not been mentioned in ARN at I6 (a), 21 & 22 as per documents. Since the application is to be decided without PV and after raising query also such discrepancies appears in ARN which cannot be overlooked. Hence ARN is rejected*".

4. Being aggrieved with the *impugned order* dated 29.09.2023 the *appellant* has preferred the present appeal on 30.09.2023. In the appeal memo the *appellant* has submitted that:

- *Application has been rejected on incorrect and irrelevant ground;*
- *Application rejected without any particular justification in case even adjudicating authority has mentioned in his order i.e. "the application is to be decided without PV" when in such case adjudicating authority has any substantive doubt as to registration must decide application on the basis of personal visit;*
- *Adjudicating has decided application on conjectural ground and rejected same on bogus grounds intent to unwanted disconcertment to taxpayer;*
- *The Ld. AO has grievously erred in law and or on facts in not considering fully and properly the facts of the case of the Taxpayer;*
- *The Ld. AO has grievously erred in law and or on facts in passing the order without following the process laid under law without giving particulars of reasons to reject the application herein case;*
- *The Ld. AO has grievously erred in law and or on facts in not giving show cause reasons or further clarification as to notice issued by them in case and rejected on the ground of null.*

In view of above, the *appellant* has made prayer as under:

*Tax-payer herein case should provide reasonable opportunity to make clarification as to registration application and same should be approved on the basis genuine verification.*



**Personal Hearing:**

5. Personal Hearing in the matter was held on 12.10.2023 wherein Mr. Alash C. Nayak, Advocate, Advocate appeared on behalf of the *appellant* as authorized representative. During PH he stated that as per the documents to 7/12 i.e. ownership document, the premises is owned by on the the partner of the firm who has accorded his consent. In view of above requested to allow appeal.

6. 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 new GSTIN registration application, at the outset I refer to relevant statutory provisions governing rejection of application of GST registration as under:

**Rule 9 of CGST Rules, 2017 :**

*(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.

[**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 <sup>5</sup>[may], for reasons to be recorded in writing, reject such application and inform the applicant electronically in **FORM GST REG-05**.

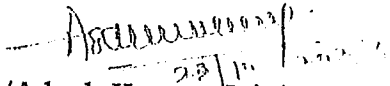
**7(i).** In the impugned order application for registration was rejected due to unsatisfactory reply and non-compliance to queries raised under Rule 9 (2) i.e. in respect of notice issued in Form REG 03. I find that the adjudicating authority has rejected the application for registration on the ground that the registration has been sought as V.R. DEVELOPERS (partnership firm) and premise has been shown as own but tax bill shows name of Triveni Infra builds Pvt. Ltd., Index-2 & sale deed show name of Shri Rajesh Kumar G Patel as owner.

7(ii). In this regard I find that during the appeal proceedings the appellant has submitted consent letter of Mr. Rajesh kumar Gangarambhai Patel, who is the owner of business place i.e. 5<sup>th</sup> Floor, 507, Sungrace Arcade, Opposite D-Mart, Gandhi Nagar Road, Motera, Ahmedabad, Gujarat - 380 005. In the said consent letter Mr. Rajesh kumar Gangarambhai Patel has given free consent to firm M/s. V.R. Developers as partner in firm to use as business premises for supply of Goods and Service as require by them for the purpose of Business activity and other activities in connection thereto. They further stated that they have no objection towards reason for using their premises as to their business engagements. I further find that 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.

8. Accordingly, I allow the appeal of the "Appellant" with a direction to Appellant to submit all the relevant documents/submission before the Registration Authority, who shall verify the documents and after conducting physical verification of Principal Place of Business, shall pass the order accordingly.

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

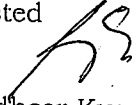
The appeal filed by the *appellant* stands disposed of in above terms.

  
(Adesh Kumar Jain)

Joint Commissioner (Appeals)

Date: 23.10.2023

Attested

  
(Sandheer Kumar)  
Superintendent (Appcals)

By R.P.A.D.

To,

M/s. V. R. Developers,  
5<sup>th</sup> Floor, 507, Sungrace Arcade,  
Opposite D-Mart, Gandhi Nagar Road,  
Motera, Ahmedabad, Gujarat - 380 005.

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.
4. The Dy/Assistant Commissioner, CGST, Division-VII, Ahmedabad North.
5. The Superintendent, Range - V, Division - VII, Ahmedabad North.
6. The Superintendent (Systems), CGST Appeals, Ahmedabad.



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