आयुक्तकाकार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeal Ahmedabad Commissionerate
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ीअहमदाबाद३८००१५.
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सत्यमेव जयते

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(क)	फ़ाइल संख्या / File No.	GAPPL/ADC/GSTP/3165/2023 /8113-19
(ख)	अपील आदेश संख्याऔर दिनांक / Order-In –Appeal and date	AHM-CGST-002-APP-JC-97/2023-24 and 08.11.2023
(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	08.11.2023
(ङ)	Arising out of Order-In-Original No. ZA241023083168R dated 17.10.2023 passed by The Superintendent, CGST, Range-I, Division-VII, Ahmedabad North Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Ishna Nutrisciences, Third Floor, T/7, Chandraprabhu, Naranpura, Nr. Sardar Patel Char Rasta, Sardar Colony, Kumkum Society Corner, Ahmedabad , Gujarat - 380013

(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 remainingamount 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.**

कार्यालय, केन्द्रीय वस्तु एवं सेवाकर (अपील) अहमदाबाद
OFFICE OF THE COMMISSIONER CENTRAL GST (APPEALS) AHMEDABAD

:: ORDER-IN-APPEAL ::

M/s. Ishna Nutrisciences, Third Floor, T/7, Chandraprabhu, Naranpura, Nr Sardar Patel Char Rasta, Sardar Colony, Kumkum Society Corner, Ahmedabad, Ahmedabad, Gujarat, 38001 (hereinafter referred to as the *'appellant'*) has filed present appeal against Order of rejection of application for Registration, bearing Reference No. ZA241023083168R dated 17.10.2023 (hereinafter referred to as *'impugned order'*), issued by the Superintendent, Central GST, Range-I, 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 AA240923063362B dated 22-09-2023.

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

> *"The consent letter was given by Mr. Vaidya Krunal Manek to M/s. Ishna Nutrisciences as owner of the property of PPoB where as from the ownership document uploaded by the appliant i.e. Tax Bill, the ownership of the property mentioned is Sect Jayshree Kadamb Non-Trading Association Krunal Association, P/H Vaidya Krunal I Manek. From this, it is seen that there is difference in the name of ownership of property and hence application is rejected with a request to apply afresh with all proper credentials."*

4. Being aggrieved with the impugned order, the appellant filed the present appeal online on 19.10.2023 along with following grounds and documents :

> *"We have submitted electricity bill, offer letter of society, and share certificate as well along with tax bill as ownership documents. The name of owner specified in all the documents are as under:*
>
> *Tax Bill : Sect Jayshree Kadamb Non-Trading Association Krunal Association, P/H Vaidya Krunal I Manek.*
> *Electricity bill: Manek Kunal Ishwarlal*
> *Offer letter of society and share certificate: Shri Vaidya Kunal I. Manek*
>
> *The address of PPoB is 'Office No-307, Third Floor, Chandraprabhu Complex, Nr. Sardar Patel Bavla, Stadium Road, Ahmedabad-380013', wherein CHANDRAPRABHU is a complex JAYSHREE KADAMB NON-TRADING ASSOCIATION is an NTC incorporated under the Bombay Non-trading Corporation Act, 1959 who manages Chandraprabhu Complex, and details of the same can be verified in share certificate already provided to your kind office. The share certificate contains the owner's name 'VAIDYA KUNAL ISHWARLAL MANEK'.*
> *Moreover, the name of applicant/partner 'KRUNAL ISHWARLAL MANEK' as given in consent letter is as per PAN card. And name mentioned in ownership documents is* ***'VAIDYA KUNAL ISHWARLAL MANEK'****. The word 'VAIDYA' is just a pre-fix before name which is a Sanskrit word having meaning as*

'doctor/physician'. In reference of this, herewith attaching BAMS degree certificate of ***'KRUNAL ISHWARLAL MANEK'.***
Therefore, please consider all these documents in order to assess the ownership of the principal place of business and approve the registration application."
The appellant has further prayed to provide a valid GST number, so that they can start their business as per applicable rules of GST.

Personal Hearing:

5. Personal hearing in the matter was held on 1.11.2023. Shri Prakashkumar J Jethwa, Chartered Accountant appeared in the personal hearing "as authorized person" on behalf of the Appellant. He submitted that the property is prefix is Vaidya which is used as he is a BAMS Doctor. So there is no difference in name, only prefix is mentioned in propeprty certificate.
In view of above, requested to allow appeal and registration may be granted. He reiterated the written Submissions.

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 19-10-2023 against the impugned order dated 17-10-2023. 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 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 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 17-10-2023.

6.5 However, I find that the appellant in the present appeal has filed the below mentioned documents in support of name of the property owner, under registration:

- Certificate of stamp duty : Krunal Ishwarlal Manak
- ***Consent letter/NOC DATED 05-10-2023 PROVIDED TO ISHNA NUTRISCIENCES :*** *KRUNAL ISHWARLAL MANEK*
- **Certificate of Bachlor of Ayurvedic Medicine & Surgery(April-1996)** : Manek Krunal Ishwarbhai
- ***Offer Letter of society DATED 16.02.1998*** *: Shri Vaidya Kunal I. Manek*
- ***share certificate No.27(Duplicate) dated 04.07.2013 :*** *VaidyA KUNAL ISHWARLAL MANEK*
- ***Electricity bill*** *dated 01.07.2023: MANEK KUNAL ISHWARLAL*
- ***Tax Bill dated 16.07.2023:****"SECT JAYSHREE KADAMB NON-TRADING ASSOCIATION KRUNAL ASSOCIATION, P/H VAIDYA KUNAL I MANEK. '*
- ***PAN CARD*** *: KRUNAL ISHWARLAL MANEK*
- ***AADHAR CARD****: MANEK KRUNALBHAI ISHWARLAL*
- **PARTNERSHIP AGREEMENT** : SHRI KRUNAL MANEK S/O ISHWARLAL MANEK

6 From the above documents furnished by the appellant I find that there is not only mismatch of 'Vaidya' in the name of partner who has given consent letter to the Appellant partnership firm M/s Ishna Nutrisciences, , but there is mismatch in the name of the said partner which is 'kunal' in some documents and 'krunal' in others. Further certificate of stamp duty, the name is as "Krunal Ishwarlal Manak." Thus the name is appearing differently in the documents

submitted by the Appellant. Hence, I find that the documents furnished by the Appellant are not proper documents with regard to the dispute of mis-match of the name of the consent giver of the property, in the impugned order. Accordingly, I find that the appellant has not satisfactorily complied with the issue of mismatch in the order passed by the adjudicating authority /proper officer. Therefore, I find that the impugned order passed by the adjudicating authority is proper and legal. However, the appellant may apply for registration a-fresh, after obtaining the corrected documents from the respective authorities.

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.

8/11/2023

(ADESH KUMAR JAIN)
JOINT COMMISSIONER (APPEALS)
CGST & C.EX., AHMEDABAD.
Date: .11.2023

Attested.

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

By R.P.A.D.

To
M/s. Ishna Nutrisciences, Third Floor, T/7,
Chandraprabhu, Naranpura, Nr Sardar Patel Char Rasta,
Sardar Colony, Kumkum Society Corner,
Ahmedabad, Ahmedabad, Gujarat, 38001
(ARN AA240923063362B dated 22-09-2023).

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