



सत्यमेव जयते

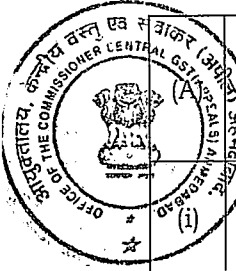
आयुक्तकाकार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeal Ahmedabad Commissionerate
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
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(क)	फाइल संख्या / File No.	GAPPL/ADC/GSTP/2510/2024 / 5630 - 35
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-CGST-002-APP-JC-17/2024-25 and 16.05.2024
(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	17.05.2024
(ङ)	Arising out of Order-In-Original No. ZA240424154294P dated 29.04.2024 passed by The Superintendent, CGST, Range-V, Division-VI, Ahmedabad-North Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Panthshil Industrial Park, L.S. 1012/003, Paldi Kankaj, Navsari LAT Road, Daskroi, Ahmedabad-382425



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 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 Panthshil Industrial Park, L.S. 1012/003, Paldi Kankaj, Navsari LAT Road, Daskroi, Ahmedabad-382425 (hereinafter referred to as the 'appellant') has filed present appeal against Order of rejection of application for Registration, bearing Reference No.ZA240424154294P dated 29.04.2024(hereinafter referred to as 'impugned order'), issued by the Superintendent, Central GST, Range-V, 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 and reply vide under ARN AA2403240556980 dated 06.03.2024.

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

"PV conducting officer has reported that "Physical verification has been conducted. PPOB is located at the address mentioned in application. Documents could not be produced by the applicant in original at the time of verification." Since the applicant failed to produce original documents at the time of Physical Verification, the PV officer could not verify the same. In view of above, the ARN is rejected under Rule 9(4) of the CGST Rules, 2017."

4. Being aggrieved with the impugned order, the appellant filed the present appeal online on 02.05.2024 alongwith following grounds of appeal and documents:

1. Copy of PAN Card of the firm i.e. M/s Panthshil Industrial Park,
2. Index-2 copy dated 12.04.2023 with owner name as Miteshbhai Arjanbhai Patel and Mansukhbhai Arjanbhai Patel and
3. Notarised Partnership deed dated 21.12.2023 between Miteshbhai Arjanbhai Patel and Mansukhbhai Arjanbhai Patel

Prior to physical verification, we have already verified the physical documents at Aadhar Authentication Suvidha Kendra, upon such verification, ARN is generated for the GST Registration. After which, GST officer visited the PPOB for verification of documents. Original documents was placed at Partner's residence as Business place office was not set-up properly. Though, applicant has verified the documents through mobile phone and asked to bring the documents at business place but the officer had to go

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to other places and rejected the GST Registration application giving the reason that Original Document was not verified at business place. All the documents are verified initially but the application got rejected.”

Personal Hearing:

5. Personal hearing in the matter was held on 15.05.2024. Shri Yash Chhunchha, Accountant and authorized representative of appellant appeared in the personal hearing. He submitted that they could not submit documents. Now they requested to allow the appeal and they will submit all documents in original at the time of physical verification.

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 02.05.2024 against the impugned order dated 29.04.2024. 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 original documents could not be produced by appellant at the time of Physical verification by GST Officer and hence rejected the application of the Appellant on the grounds mentioned in the adjudicating order dated 29.04.2024.

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

- “1. Copy of PAN Card of the firm i.e. M/s Panthshil Industrial Park,
2. Index-2 copy dated 12.04.2023 with owner name as Miteshbhai Arjanbhai Patel and Mansukhbhai Arjanbhai Patel and
3. Notarised Partnership deed dated 21.12.2023 between *Miteshbhai Arjanbhai Patel and Mansukhbhai Arjanbhai Patel*

6.6. From the above it is observed that the appellant have submitted the documents but could not produce documents in original at the time of physical verification of PPOB. 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, appellant submitted that they could not submit the documents in original as they were not lying at PPOB. However, during appeal the appellant have submitted that they will produce all the required documents at the time of physical verification of PPOB.

7. In view of above, I am of the view that the appellant may be given an opportunity of producing the original documents before the proper officer at the

