



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, अम्बावाडी अहमदाबाद ३८००१५.

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015

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DIN-202203645W000000BE67

रजिस्टर्ड डाक ए.सी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/1243/2021-APPEAL / ४०२५ - ३६

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-144/2021-22**
दिनांक Date : **22-03-2022** जारी करने की तारीख Date of Issue : **23-03-2022**

श्री मिहिर रायका_अपर आयुक्त (अपील) द्वारा पारित

Passed by Shri. Mihir Rayka, Additional Commissioner (Appeals)

ग Arising out of Order-in-Original No. **ZA240321126408Y DT. 09.03.2021** issued by Superintendent, CGST, Division VI (Vastrapur), Ahmedabad South

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

**M/s. Suryaja Infrastructure Pvt. Ltd. Gulbai Tekra, Pnachvati,
2nd Lane, 102, 24, Ahmedabad-380006**

(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 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.Suryaja Infrastructure Pvt.ltd. Gulbhai Tekra, Panchvati, 2nd Lane, 102, 24, Ahmedabad 380 006 (hereinafter referred to as the appellant) has filed the present appeal on dated 22-6--2021 against Order No.ZA240321126408Y dated 9-3-2021 (hereinafter referred to as the impugned order) passed by the Superintendent, CGST, Division VI (Vastrapur) Ahmedabad South (hereinafter referred to as the adjudicating authority).

2. The appellant has applied for GST registration under GST Act vide ARN No.AA2403210090730 dated 1-3-2021. The appellant was issued show cause notice No.ZA240321047868G asking them to specify the principal place of business, nature of possession and to upload GSTN certificate of Tradex Polymer. The adjudicating authority vide impugned order rejected the application for registration on the following grounds :

You had already GSTN Number on same premises and new registration with the activity of manufacturing. Hence in the same premises the other registration of manufacturing is not possible and hence your application is rejected.

3. Being aggrieved the appellant filed the present appeal on the following grounds:

That the appellant is a private limited company and has decided to start a new business of manufacturing activity ; that the given address is the registered address of the Company ; the manufacturing activity will start at a new place ; but right now they are not doing any manufacturing activity at this place ; till now they had no income not liable to GST ; for future manufacturing activity they required to take GST registration ; the limited Company has so many objects like trading and manufacturing of various types of goods they apply for new registration ; one of their Directors is also Director in M/s.Tradex Polymers Pvt.Ltd which is having GSTIN Number 24AAACT7279H1Z4 at the same premises ; M/s.Trade Polymers is doing wind power manufacturing activity and which is not covered under GST Tax slab activity ie non GST manufacturing activity ; As per GST Section 25 read with GST Rules one can obtain two registration number under the same place of business ; As the appellant and the owner of the Company are different Companies and the owner of the Company was having his own GST registration number and filing returns and paying GST regularly ; As per Authority of Advance Ruling of Kerala under the case of M/s.Space lance Office Solution Pvt.Ltd says that the authority has no prohibition in the GST Act obtaining shared office space or virtual office space. That they had submitted supporting documents for the same. In view of above submissions the appellant requested to set aside the order of rejection of application of registration.

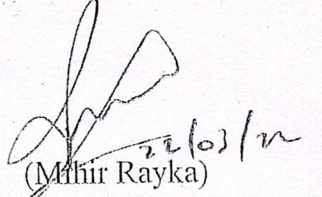
4. During appeal proceedings Shri Amit C Shah authorized representative of the appellant via email dated 14-3-2022 informed that they had voluntarily applied for GST registration number but right now they do not wish to take the GST registration numbers and hence they withdraw their appeal and requested not to proceed with appeal.



5. I have gone through the facts of the case, grounds of appeal submission made by the appellant and documents available on record. I find that the present appeal was filed challenging the order passed by the adjudicating authority rejecting the application for GST registration filed by the appellant on the ground that another unit has obtained registration for manufacturing on the same premises and hence another registration on the same premises for manufacturing is not permissible. However, during appeal proceedings the appellant has withdrawn their appeal as they do not wish to obtain GST registration number at present. Since the appellant has voluntarily and unconditionally withdrawn their appeal I dismiss the appeal as withdrawn by the appellant.

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

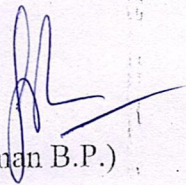
6. The appeal filed by the appellant stands disposed of in above terms.


(Mihir Rayka)

Additional Commissioner (Appeals)

Date :

Attested


(Sankara Raman B.P.)
Superintendent
Central Tax (Appeals),
Ahmedabad



By RPAD

To,

M/s.Suryaja Infrastructure Pvt.ltd.
Gulbhai Tekra, Panchvati,
2nd Lane, 102, 24,
Ahmedabad 380 006

Copy to :

- 1) The Principal Chief Commissioner, Central tax, Ahmedabad Zone
- 2) The Commissioner, CGST & Central Excise (Appeals), Ahmedabad
- 3) The Commissioner, CGST, Ahmedabad South
- 4) The Assistant Commissioner, CGST, Division VI, Ahmedabad South
- 5) The Superintendent, CGST, Division VI, Ahmedabad South
- 6) The Additional Commissioner, Central Tax (Systems), Ahmedabad South
- 7) Guard File
- 8) PA file

