



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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टेलीफैक्स 07926305136



DIN- 20230364SW0000777C3E

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/867/2023 -APPEAL /263 - 270

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-274/2022-23**
दिनांक Date : **30-03-2023** जारी करने की तारीख Date of Issue : **30-03-2023**

श्री मिहिर रायका_अपर आयुक्त (अपील) द्वारा पारित

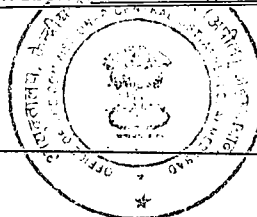
Passed by Shri. Mihir.Rayka, Additional Commissioner (Appeals)

ग Arising out of Order-in-Original No. **ZA2402230661423** DT. **10.02.2023**, issued by The Superintendent, CGST,Ahmedabad South

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

**M/s. Amar Infrastructure, Near Patel Mill, Ground Floor, Block G,
Shed No. A-110, Pushpa Industrial Park and Arcade,Rakhial Road, Ahmedabad-380023**

(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**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. Amar Infrastructure**, Near Patel Mill, Ground Floor, Block G, Shed No. A-110, Pushpa Industrial Park and Arcade, Rakhial Road, Rakhial, Ahmedabad - 380 023 (hereinafter referred to as "**Appellant**") against the Order No. ZA2402230661423 dated 10.02.2023 (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 filed Registration application vide ARN AA240223018393P dated 03.02.23. In response to said registration application a Notice for seeking additional information / clarification / documents was issued to the appellant on 07.02.23 and asked to submit reply by 16.02.23. Thereafter, the adjudicating authority has rejected the registration application vide impugned order dated 10.02.23, wherein mentioned that -

- *The reply has been examined and the same has not been found to be satisfactory for the following reasons :*
 - *There is mis-match about shed No. between the documents. Consent has been given for Shed No. A-110. Index-2 submitted for shed No. G-110. Due to this mis-match, ARN is rejected.*

3. Being aggrieved with the *impugned order* dated 10.02.2023 the *appellant* has preferred the present appeal on 13.02.2023. In the appeal memo the appellant has submitted that

- *their address of Business Place is Ground Floor, Block G, Shed No. A-110, Pushpa Industrial Park and Arcade, Near Patel Mill, Rakhial Road, Rakhial, Ahmedabad, Gujarat 380023.*
- *Same is mentioned in the Electricity Bill, Index Copy, Sale Agreement and Search Report given by Revenue Department.*
- *Their shed is situated in Part-A of Block-G with Shed Number 110.*
- *Submitted all the documents but officer is required that Shed Number should be G-110. In fact 'G' is the Block Number of Part-A of Industrial Park.*
- *Even though all the documents are shown full address as per Government Documents, their application is rejected showing reason "There is mis match about shed No. between the documents. Consent has been given for*



Shed No. A-110. Index-2 submitted for shed No. G-110. Due to this mismatch, ARN is rejected.”

4. Personal Hearing in the present matter was scheduled on 24.03.2023 and on 05.04.2023. However, the *appellant* through their authorized representative Sh. Jayendra Gajera, C.A. through e-mail id cajayendragajera@gmail.com on 29.03.2023 informed that they desire to withdraw the appeal filed by them in respect of Order Reference Number : ZA2402230661423. The *appellant* has requested to allow the withdrawal of appeal.

Accordingly, considering the *appellant's* request for withdrawal of appeal, without going into the merit of the case I dismiss the appeal as withdrawn.

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

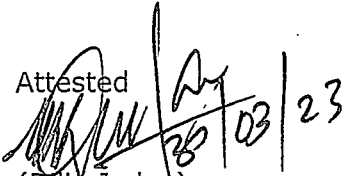
The appeal filed by the *appellant* stands disposed of in above terms.


(Mihir Rayka)

Additional Commissioner (Appeals)

Date: 30.03.2023

Attested

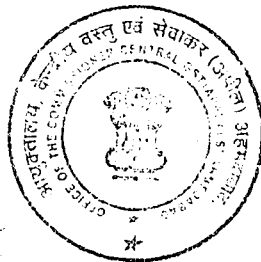

(Dilip Jadav)
Superintendent (Appeals)
By R.P.A.D.



To,
M/s. Amar Infrastructure,
Near Patel Mill, Ground Floor, Block G,
Shed No. A-110, Pushpa Industrial Park and Arcade,
Rakhial Road, Rakhial, Ahmedabad - 380 023

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-South.
4. The Dy/Assistant Commissioner, CGST, CP Cell, PCCO, Ahmedabad Zone.
5. The Dy/Assistant Commissioner, CGST, Division-I Rakhial, Ahmedabad South.
6. The Superintendent, Range - I, Div. I Rakhial, Ahmedabad South.
7. The Superintendent (Systems), CGST Appeals, Ahmedabad.
8. Guard File.
9. P.A. File



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