



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- 20230564SW0000666F99

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/1142/2023 -APPEAL / 1240 - 45

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-15/2023-24**
दिनांक Date : **10-05-2023** जारी करने की तारीख Date of Issue : **10-05-2023**

श्री मिहिर रायका_अपर आयुक्त (अपील) द्वारा पारित

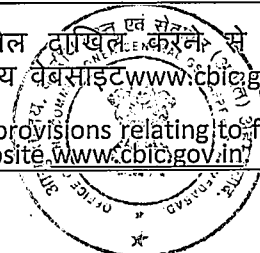
Passed by Shri. Mihir Rayka, Additional Commissioner (Appeals)

ग Arising out of Order-in-Original No. **ZA240323078920N DT. 16.03.2023**,
issued by The Superintendent, CGST, Ahmedabad South

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

**Chandraprabha Govindvallabh Joshi of M/s. CPJ Enterprise 2,A,
Saket Shopping Centre,Nr. GST Crossing, Ranip, Ahmedabad-382480**

(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 दायर 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. CPJ Enterprise (Legal Name – Chandraprabha Govindvallabh Joshi)**, Ground, 2-A, Saket Shopping Centre, Nr. GST Crossing, Ranip, Ahmedabad – 382 480 (hereinafter referred to as "**Appellant**") against the Order No. ZA240323078920N dated 16.03.2023 (hereinafter referred to as "**Impugned Order**") passed by the Superintendent, CGST, Ahmedabad (hereinafter referred to as "**the Adjudicating Authority/Proper Officer**").

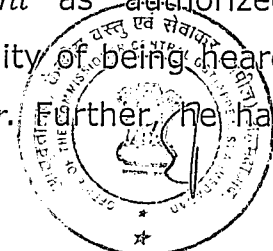
2. Facts of the case, in brief, are that the *appellant* has filed Application for Registration vide ARN AA240223101756N dated 25.02.2023. In response to said application a Notice for seeking additional information / clarification / documents was issued to the appellant on 07.03.23 and asked to submit reply by 17.03.23. Thereafter, the *adjudicating authority* has rejected the Application for Registration vide *impugned order* dated 16.03.23, wherein mentioned that –

- *The reply has been examined and the same has not been found to be satisfactory for the following reasons :*
 - *In the uploaded share Certificate, address of the declared PPOB is not mentioned. Further, in spite of query, the applicant has not uploaded ownership documents i.e. Index-2 or sale deed or Destavej. Therefore, ARN is Rejected.*

3. Being aggrieved with the *impugned order* dated 16.03.2023 the *appellant* has preferred the present appeal on 20.03.2023. In the appeal memo the *appellant* has submitted that

- *Application for registration is done, all the documents are submitted and application has been rejected on wrong grounds.*
- *All the documents as required by law is submitted and hence registration shall be granted.*

4. Personal Hearing in the matter was held on 25.04.2023 wherein Mr. Kunal Soni appeared on behalf of the *appellant* as authorized representative. During PH he has stated that no opportunity of being heard was provided to them before issuing the *impugned order*. Further, he has



stated that they have nothing more to add to their written submissions till date.

5. 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 Application of GST registration, 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 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.

[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-**



(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.

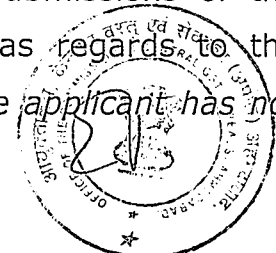
(4) Where no reply is furnished by the applicant in response to the notice issued under sub-rule (2) or where the proper officer is not satisfied with the clarification, information or documents furnished, he ⁵[may], for reasons to be recorded in writing, reject such application and inform the applicant electronically in **FORM GST REG-05**.

6. In the *impugned order* Application for Registration was rejected due to unsatisfactory reply and non submission of ownership documents namely Index 2 copy/Sale Deed/Dastavej as required vide notice issued in Form REG 03 under Rule 9(2) of the CGST Rules, 2017. Further, it is also mentioned in the *impugned order* that "In the uploaded Share Certificate, address of the declared Principal Place of Business is not mentioned". I find from the documents made available to me by the *appellant* in present appeal proceedings, the address mentioned in different documents as under :

Address as per Property Tax	A/D/2, Kiritkunj Co Op Hou Soc Ltd., NR. G.S.T. Fatak, Ranip, A'bad.
Address as per Electricity Bill	2-A, Saket Shopping Centre, Nr. GST Crossing, Ranip, Ahmedabad 382480
Address as per Share Certificate	S-2, Block A, Saket Apartment, Ranip
Address as per Rent Agreement	Ground Floor, S/2, Kirit Kunj Co. Op. Hou. Soc. Ltd.

In instant matter, I find that *appellant* has declared the address of Principal Place of Business as 'Ground, 2-A, Saket Shopping Centre, Nr. GST Crossing, Ranip, Ahmedabad - 382 480'. Whereas, in view of above table I find that only in one document i.e. in Electricity Bill the address mentioned is matched with the address of principal place of Business as mentioned by *appellant* in the Application for Registration. However, the said address does not matched with the address mentioned in Rent Agreement.

7. Further, I find that in the *impugned order* the *adjudicating authority* has clearly held that the address of declared PPOB (Principal Place of Business) is not mentioned in the uploaded share certificate. However, in this regard I do not find any counter arguments or submissions of the *appellant* in the present appeal proceedings. Further, as regards to the *adjudicating authority's* remark that 'in spite of query, the applicant has not



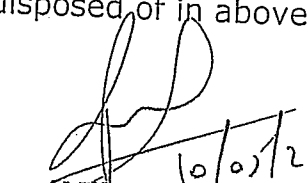
uploaded ownership documents i.e. Index-2 or sale deed or Destavej' I do not find any submission/argument of the *appellant* on this count also. I find that the *appellant* has made limited submission in the present appeal proceedings as mentioned at para 3 above.

8. In view of above, I find that in response to *appellant's* Application for Registration, a Notice in Form REG-03 under Rule 9(2) was issued vide which *appellant* was requested to upload ownership documents i.e. Property Tax Bill/Index 2 copy/Sale Deed etc. However, as mentioned in the foregoing para that the address of declared PPOB is not matched with the address mentioned in the Property Tax Bill. Further, from the uploaded Share Certificate the *adjudicating authority* has observed that the address of declared PPOB is not mentioned therein. Therefore, I am of the considerate view that *appellant* failed to produce/upload proper documents in support of their Application for Registration. Consequently, I find that as per Rule 9 (4) of the CGST Rules, 2017 "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 may, for reasons to be recorded in writing, reject such application and inform the applicant electronically in FORM GST REG-05". Accordingly, in the present case as the *adjudicating authority* is not satisfied with the documents furnished, he has rejected the application and issued the Form GST REG-05 i.e. *impugned order* dated 16.03.2023.

9. In view of the foregoing discussions, I do not find any force in the contentions of the *Appellant*. Therefore, I do not find any reason to interfere with the decision taken by the 'Adjudicating Authority' vide '*Impugned Order*'. Accordingly, I hereby reject the present appeal of the '*Appellant*'.

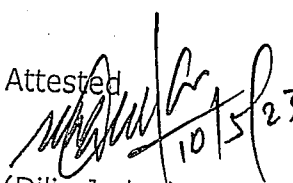
अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

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


(Mihir Rayka)

Additional Commissioner (Appeals)

Date: 10.05.2023

Attested

(Dilip Jadav)
Superintendent (Appeals)



By R.P.A.D.

To,
M/s. CPJ Enterprise
(Legal Name – Chandraprabha Govindvallabh Joshi),
Ground, 2-A, Saket Shopping Centre,
Nr. GST Crossing, Ranip, Ahmedabad – 382 480

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 Superintendent (Systems), CGST Appeals, Ahmedabad.
6. Guard File.
7. P.A. File

