



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, अम्बावाड़ी अहमदाबाद ३८००१५.

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015

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DIN- 20231264SW0000050AA

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या File No : GAPPL/ADC/GSTP/3363/2023 -APPEAL /9244 - 19

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-001-APP-JC- 165 /2023-24

दिनांक Date :30.11.2023 जारी करने की तारीख Date of Issue : 01.12.2023

श्री आदेश कुमार जैन संयुक्त आयुक्त (अपील) द्वारा पारित

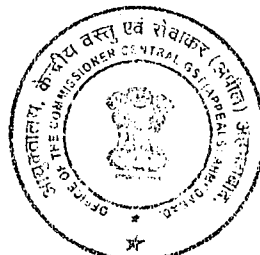
Passed by Shri Adesh Kumar Jain, Joint Commissioner (Appeals)

ग Arising out of Order-in-Original No. ZA241023241010M dated 28.10.2023 issued by The Superintendent, CGST Ahmedabad South.

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

Appellant	Respondent
M/s Harikrushna Fashion (Legal Name: Harendra Jamanbhai Patoliya), 3. First Floor, BBC Market, Panchkuva Road, Laxmi Bazar, Ahmedabad – 380002, Gujarat	The Superintendent, CGST Ahmedabad South

(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) <u>Full amount of Tax, Interest, Fine, Fee and Penalty</u> arising from the impugned order, as is admitted/accepted by the appellant, and (ii) A sum equal to <u>twenty five per cent</u> 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

This appeal has been filed under Section 107 of the Central Goods and Services Tax Act, 2017 by **M/s. Hari Krushna Fashion (Legal Name - Harendra JamanbhaiPatoliya)**, 3, First Floor, BBC Market, Panchkuva Road, Laxmi Bazar, Ahmedabad, Gujarat -380002 (hereinafter referred to as the '**Appellant**') on dated 31.10.2023, against the Order No.ZA241023241010M dated 28.10.2023 (hereinafter referred to as the '**Impugned Order**') passed by the Superintendent, CGST, Ahmedabad South (hereinafter referred to as the '**Adjudicating Authority/Proper Officer**').

2. Briefly stated the fact of the case is that the *appellant* had applied for GST registration, vide ARN AA241023023545S dated 08.10.2023. The *appellant* was issued Show Cause Notice under reference number ZA241023093028V dated 18.10.2023 proposing rejection of registration on the following reasons:

- (i) *Principal Place of Business - Address - Others - Please update/correct complete Pr Place of Business at Sr.No.17(a)*
- (ii) *Principal Place of Business - Document not correct*
- (iii) *Principal Place of Business - Please upload, colour, legible, proper & notarized Rental Agreement containing Notary Entry No., Book No., Date, mission expiry date & remarks of Ld. Notary that Lessor & Lessee along with witnesses signed before him. Signatures of lessor & Lessee must be visible on each page. Pl. upload legible and colour scanned PAN & Aadhar of lessor & Lessee.*

3. The adjudicating authority vide his impugned order rejected the application for registration of the appellant on the grounds that "*I have perused the reply and the document uploaded by the applicant. It is observed that the address mentioned in column no.17(a) does not match with what is mentioned in the tax bill. The onus is on the applicant to prove the ownership of the premise declared as the PPOB. Such discrepancy in the documents cannot be overlooked. ARN is rejected being incomplete. Apply afresh with all proper credentials*".

4. Aggrieved by the impugned order, the appellant filed appeal on 31.10.2023 on the following grounds:-

- (a) The application dated 08.10.2023 of GST registration is rejected on the ground that shop number is not mentioned on the municipal tax bill and that they had mentioned the shop number in the application;
- (b) Municipal tax bill is having complete address except shop number but same is reflecting in the electricity bill;

(c) That the property is very old owned by trust and Index copy is not available. The address mentioned in the application is as per the details auto captured by site as per PIN number and others shop owners in same premises have got the GST registration accordingly. Complete details are mentioned in the rent agreement which is duly notarised and verified by the Police Department. (d) Physical verification of PPOB can be done by any officer from the department which is best available option in view instead of rejecting the application for this minor point; All the documents such as rent agreement, municipal tax bill, Electricity bill and rejection order submitted with appeal as reference.

Personal Hearing:

5. Personal Hearing in the matter was held virtually on 30.11.2023 wherein Shri Paresh Vaghela, CA appeared on behalf of the 'Appellant' as authorized representative. During P.H. he stated that all documents submitted and also the shop no. FF/103 is mentioned in the Municipal Tax bill also in details and not in the body of the address, therefore the objection taken by Registration Authority is factually wrong and in view of the same, requested to allow their appeal.

Discussion and Findings :-

6. I have carefully gone through the facts of the case, grounds of appeal, submissions made by the *appellant* and documents available on record. At the outset, I find that the *impugned order* was issued on dated 28.10.2023 and present appeal was filed online on dated 31.10.2023 i.e. within the three months time limit as prescribed under Section 107 of the CGST Act, 2017.

7. In the subject case, show cause notice was issued for seeking additional information / clarification/ documents relation to application for registration. Accordingly, application for registration has been rejected vide impugned order dated 28.10.2023 under the provisions of the CGST Act, 2017, as the shop/door number of the address furnished by the appellant does not match with the Municipality Tax bill. 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 Amendment 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-01**.

(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**.

8. In the subject case, the appellant vide appeal memorandum, has stated that they have submitted clarification/additional information/documents to the department on 18.10.2023. On the contrary the application was rejected due to unsatisfactory compliance to notice. However, during appeal the

appellant in respect of queries raised in the notice, produced copies of Municipality Tax Bill, Electricity Bill and Rent agreement etc. I find from the Municipality Tax Bill submitted by the appellant, the shop no. FF/103 is clearly mentioned in the details though not mentioned in the body of the address which should suffice as proof of the shop number for the GST registration.

9. I further order that the appropriate authority ~~may~~^{to} consider their request for GST registration made consequent to this Order in accordance with the provisions of CGST Act and Rules framed thereunder after verification of all the required documents as mentioned above, submitted by the appellant and physical verification of Place of Business. . The 'Appellant' is also directed to submit the documents in consonance with the Instruction No. 4/3/2020-GST dated 27.11.2020 before the *adjudicating authority*. Accordingly, I set aside the impugned order and allow the appeal filed by the 'Appellant' in above terms.

10. अपीलकर्ताद्वारा दर्ज की गई अपीलकानिपटाराउपरोक्ततरीकेसेकियाजाताहै।

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

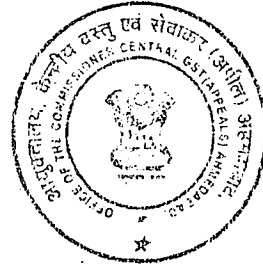
Adesh Kumar Jain
30/11/2023
(Adesh Kumar Jain)

Joint Commissioner (Appeals)

Date: .11.2023

// Attested //

Vijayalakshmi V
(Vijayalakshmi V)
Superintendent (Appeals)
Central Tax, Ahmedabad



By R.P.A.D.

To,
M/s. Harikrushna Fashion,
(Legal Name-Harendra.JamanbhaiPatoliya),
3, First Floor, BBC Market
Panchkuva Road, Laxmi Bazar,
Ahmedabad, Gujarat-380002.

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./Asstt.Commr., CGST, Division-I Rakhial, Ahmedabad South.
5. The Superintendent (Systems), CGST Appeals, Ahmedabad.
6. Guard File.
7. P.A. File



