



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- 20231264SW0000813358

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या File No : GAPPL/ADC/GSTP/3626/2023 -APPEAL

19561-62

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-001-APP-JC- 186 /2023-24

दिनांक Date : 20.12.2023 जारी करने की तारीख Date of Issue : 20.12.2023

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. ZA241223031594W dated 08.12.2023 issued by The Superintendent, CGST, Ahmedabad.

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

Appellant	Respondent
M/s Honest Industries, (Legal Name: Vikasmani Deviprasad Tripathi), Shed No. D-210, Ground Floor, Sahitya Industrial Hub, Nr. Shyam Industrial Hub, Bajarang Road, Bakrol Branch Post Office, Bakrol, Ahmedabda Gujarat 382430	The Superintendent, CGST, Ahmedabad

(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

This appeal has been filed under Section 107 of the Central Goods and Services Tax Act, 2017 by Shri Vikas Mani Deviprasad Tripathi (Trade Name: **Honest Industries**), Shed No.D-210, Ground Floor, Sahitya Industrial Hub, Near Shyam Industrial Hub, Bujrang Road, Bakrol Branch Post Office, Bakrol, Ahmedabad, Gujarat-382430 (hereinafter referred to as the '**Appellant**') on dated 12.12.2023, against the Order No.ZA241223031594W dated 08.12.2023 (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 AA2411230767384 dated 25.11.2023. The *appellant* was issued with Show Cause Notice dated 04.12.2023 for rejection of registration. The adjudicating authority vide his impugned order rejected the application of registration on the following reasons:

"Fresh Rent agreement having freshly signed by the applicant and owner and executed before the Notary not uploaded. Incomplete response to the query raised and hence the application is rejected under Rule 9(4) of the CGST Rules, 2017."

3. Being aggrieved with the *impugned order* the appellant has filed the present appeal on the following grounds:

That they have applied for a new GSTIN three times but the officer rejected my application every time by asking for unknown documents and their fulfillment. Last time they had uploaded the rent agreement with a small typing mistake by the advocate, which was corrected by the advocate and signed and stamped. But the officer asked to upload a fresh rent agreement, but as per the rule Rent Agreement timing is 11 months and 29 days, so the property owner does not agree to make a new rent agreement. Their advocate carried out correction in one page and re-notarised the same. That they had uploaded their clarification still their application for registration was cancelled.

Personal Hearing:

4. Personal Hearing in the matter was held on 19.12.2023 wherein Shri Vikas Mani Deviprasad Tripathi, Proprietor appeared before me and submitted that the corrected documents as required have been submitted and requested to allow appeal.

Discussion and Findings :-

5. 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 08.12.2023

and present appeal was filed on dated 12.12.2023 i.e. within the three months time limit as prescribed under Section 107 of the CGST Act, 2017.

6. In the instant case, show cause notice was issued for seeking to upload original PAN & aadhar of the Firm / Owner (ii) Upload Tax Bill (iii) Uploaded Rent Agreement has so many corrections and requested to upload fresh rent agreement having photo of both the applicant and owner. Accordingly, application for registration has been rejected vide impugned order dated 08.12.2023 under Rule 9(4) of the CGST Act, 2017, due to incomplete response to the query raised and hence the application is rejected under Rule 9(4) of the CGST Rules, 2017. Since the issue relates 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**.

7. In the subject case, the *appellant* vide appeal memorandum, has stated that their application is being rejected thrice on various reasons. As proof of address the applicant has submitted copy of the rent agreement executed by them with the buyer on 18.09.2023 and at the last page the photos of the owner and tenant duly affixed and notarized. However, during appeal the *appellant* in respect of queries raised in the notice, produced copies of documents i.e. Rent Agreement, Property Tax Bill, Uttar Gujarat VIJ Company Electricity Bill and photo id-PAN/Aadhar.

8. I further order that the appropriate authority may consider their request for GST registration made in consequent to this Order in accordance with the provisions of CGST Act and Rules framed thereunder after verification of all the required documents and physical verification of the premises as mentioned above, submitted by the *appellant*. 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*'.

9. 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.

Attested

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

Adesh Kumar Jain
(Adesh Kumar Jain)
Joint Commissioner (Appeals)

Date: .12.2023



By R.P.A.D.

To,

Shri Vikasmani Deviprasad Tripathi
(Trade Name: M/s. Honest Industries)
Shed No.D-210, Ground Floor, Sahitya Industrial Hub
Near Shyam Industrial Hub, Bajarang Road,
Bakrol Branch Post Office, Bakrol
Ahmedabad, Gujarat 382430

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-V (Odhav), Ahmedabad South.
5. The Superintendent, Range - V, Div. V(Odhav), Ahmedabad South.
6. The Superintendent (Systems), CGST Appeals, Ahmedabad.
7. Guard File.
8. P.A. File



