



सत्यमेव जयते

आयुक्तकाकार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appcal Ahmedabad Commissionerate
जीएसटी भवन, राजस्व मार्ग, अम्बावाडी अहमदाबाद ३८००१५.
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By Regd. Post

DIN NO.: 20231264SW0000111CA0

(क)	फाइल संख्या / File No.	GAPPL/ADC/GSTP/3368/2023/1 To 6
(ख)	अपील आदेश संख्या और दिनांक / Order-In - Appeal and date	AHM-CGST-001-APP-JC-189/2023-24 and 27.12.2023
(ग)	पारित किया गया / Passed By	श्री आदेश कुमार जैन, संयुक्त आयुक्त (अपील) Shri Adesh Kumar Jain, Joint Commissioner (Appcals)
(घ)	जारी करने की दिनांक / Date of Issue	27.12.2023
(ङ)	Arising out of Order-In-Original No. ZA2410232430069 dated 29.10.2023 passed by The Superintendent, CGST Ahmedabad South	
	Name of the Appellant	Name of the Respondent
(फ)	M/s Shreeji Impex (Legal Name: Naykar Satish Narsiman), Survey No 1099, Old Block No 972, Shop No 1.15 Shree Harikrishna Developers Nr Krishna - 4 Esate, Hari Krishna, Kaburthal Ahmedabad- 382430	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.
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.
Appeal to be filed before Appellate Tribunal under Section 112(8) of the CGST Act, 2017 after paying
- (i) (ii) 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.
- (iii) 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.
- उच्च अपीलिय 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।
- (C) 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 Naykar Satish Narsiman, (Trade Name: M/s. Shreeji Impex)**, Survey No.1099, Old Block No.972, Shop No.115, Shree Harikrishna Developers, Nr.Krishna Estate, Hari Krishna, Kaburthal, Ahmedabad 382 430 (hereinafter referred to as the '**Appellant**') on dated 06.11.2023 against the Order No.ZA2410232430069 dated 29.10.2023 (hereinafter referred to as the '**Impugned Order**') passed by the Superintendent, CGST, Ahmedabad South Commissionerate (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 AA2410230020647 dated 02.10.2023. The *appellant* was issued Show Cause Notice dated 11.10.2023 as the department is not satisfied with the application on the following reasons:-

"Please update/correct complete Pr. Place of Business at Sr.No.17(a) ; please upload colour, legible proper & notarized Rental Agreement containing Notary Entry No., Book No., Date, Commission expiry date and remarks of Ld.Notary that Lessor & Lessee along with 2 witnesses signed before him. Signatures of Lessor & Lessee must be visible on the page. Pl. upload legible & Colour scanned PAN & Aadhar of lessor & lessee."

The adjudicating authority vide his impugned order rejected the application for registration on the following grounds:-

"The uploaded property ownership document (electricity bill) is illegible. Therefore, the application is rejected".

4. Being aggrieved, the appellant preferred appeal before the Appellate Authority on 06.11.2023 along with following document:

(i) Electricity Bill and requested to issue GST Certificate.

5. Personal Hearing was scheduled on 30.11.2023, 13.12.2023 and 19.12.2023. However, no one on appellants' behalf appeared before me inspite of giving them three opportunities.

DISCUSSION AND FINDINGS

6. I have carefully gone through the facts of the case, grounds of appeal, and documents available on record. At the outset, I find that the *impugned order* was issued on 29.10.2023 and present appeal was filed on dated 06.11.2023 i.e. within the three months time limit as prescribed under Section 107 of the CGST Act, 2017.

7. The appellant was given three opportunities of personal hearing, however no one appeared before me on behalf of the appellant. Hence, I proceed to decide the case prima facie. Since the issue relate to rejection of Application of

GST registration for non submission of legible and sufficient documents, 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.]

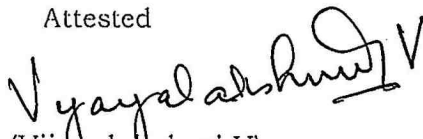
Explanation. - For the purposes of this sub-rule, the expression "clarification" includes modification or correction of particulars declared in the application for registration, other than Permanent Account Number, State, mobile number and e-mail address declared in Part A of FORM GST REG-01.


8. In view of the above discussion and facts, the appellant had not furnished legible proper documents for obtaining registration, as required under Rule 9(2) of the CGST Rules, 2017, and also had been non-compliant during the course of appeal, I reject / dismiss the appeal filed by the appellant.

अपीलकर्ताद्वारा दर्ज की गई अपीलकानिपटाराउपरोक्तरीकेसेकियाजाताहै।

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

Attested


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


(Adesh Kumar Jain)
Joint Commissioner (Appeals)

Date: .12.2023



By R.P.A.D.

To,

M/s. Shreeji Impex
Legal Name : Naykar Satish Narsiman
Survey No.1099, Old Block No.972,
Shop No.115, Shree Harikrishna Developers Nr Krishna-4 Estate
Hari Krishna,
Kaburthal
Ahmedabad, Gujarat 382 418.

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

