

सत्यमेव जयते

आयुक्तका कार्यालय
Office of the Commissioner
केंद्रीय जीएमटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeal Ahmedabad Commissionerate
जीएमटी भवन, राजस्व मार्ग, अम्बावाडी अहमदाबाद ३८००१५.
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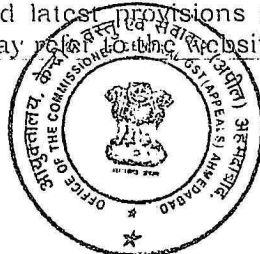


By Regd. Post

DIN NO.: 20240164SW00005075B5

(क)	फाइल संख्या / File No.	GAPPL/ADC/GSTP/3629/2023/37358
(ख)	अपील आदेश संख्या और दिनांक / Order-In - Appeal and date	AHM-CGST-001-APP-JC-190/2023-24 and 29.12.2023
(ग)	पारित किया गया / Passed By	श्री आदेश कुमार जैन, संयुक्त आयुक्त (अपील) Shri Adesh Kumar Jain, Joint Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of Issue	02.01.2023
(ङ)	Arising out of Order-In-Original No. ZA2412230462507 dated 12.12.2023 passed by The Superintendent, CGST, Ahmedabad.	
	Name of the Appellant	Name of the Respondent
(च)	M/s Neel Network Solutions (Legal Name: Ranjana Santoshkumar Singh), A-32, Vrajbhumi Co.Op.H.Soc. B/S Vinayakpark, Nani Canal Road, Vastral, Ahmedabda Gujarat 382418	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
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) 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.
- (C) 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 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::

M/s Neel Network Solutions – Ranjana Santoshkumar Singh (Trade Name: M/s. Neel Network Solutions), A-32, Vrajbhumi Co.op H.Soc. B/S Vinayakpark, Nani Canal Road, Vastral, Ahmedabad-382418 (hereinafter referred to as the '*appellant*') has filed present appeal against Order of rejection of application for Registration, bearing Reference No.ZA2412230462507 dated 12.12.2023 (hereinafter referred to as '*impugned order*'), issued by the Superintendent, Central GST, Ahmedabad-South Commissionerate (hereinafter referred to as '*adjudicating authority/proper officer*').

2. Briefly stated the fact of the case is that the appellant filed application for GST registration under ARN AA2411230521304 dated 13.11.2023.
3. The adjudicating authority vide the impugned order passed the following order:

"The applicant has submitted notarized Power Of Attorney and Latest Tax Bill. As per Tax Bill Uploaded, the applicant is occupier of the declared PPO?B and not the owner as mentioned in Nature of Premise in ARN. Also Index and Regd Sale Deed has not uploaded to verify ownership. In view of the above, the ARN is rejected under Rule 9(4) of the CGST Rules, 2017."

4. Being aggrieved with the impugned order, the appellant filed the present appeal online on 12.12.2023 along with following documents:

1. Sale Deed dated 18.06.2021
2. Power of Attorney (POA), 18.06.2021
3. AMC Tax Bill dated 23.08.2023, in the name of Singh Ranjana Santoshbhai (occupier)
4. Torrent Power Electricity Bill,

Personal Hearing:

5. Personal hearing in the matter was held on 20.12.2023. Shri Sanjay Hirabhai Wadhvana, Tax Consultant appeared virtually for personal hearing "as authorized person" on behalf of the Appellant. He submitted before me that details have been submitted. He further submitted that since Notarised Sale Deed is valid documents and acceptable for Electric Connection, Municipal Tax etc., receipts and bills produced. Accordingly, requested to allow their appeal.

Discussion and Findings:

6. I have carefully gone through the case, the appeal memorandum and written submissions filed by the appellant. As per Section 107 of the CGST Act,

2017, the appellant is required to file the appeal within three months time period. In the present case, the appellant has filed the present appeal online on 12.12.2023 against the impugned order dated 12.12.2023. Hence, the appeal is to be considered as filed in time.

6.1 Now, the main issue in the matter is whether the impugned order passed by the Adjudicating Authority / Proper Officer for rejection of registration is proper or not?

6.2 For this, I refer Rule 9 of the CGST Rules, 2017, which is re-produced here under:

“Rule 9. Verification of the application and approval. -

(1) *The application shall be forwarded to the proper officer who shall examine the application and the accompanying documents and if the same are found to be in order, approve the grant of registration to the applicant within a period of ¹[seven] working days from the date of submission of the application:*

(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.

(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”*

6.3 As per the above Rule, if 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.



6.4 In the present case, the proper officer has not found the reply of the appellant to be satisfactory hence rejected the application of the Appellant on the grounds mentioned in the adjudicating order dated 12.12.2023.

6.5 I find that the appellant in the present appeal has filed the below mentioned documents in support of appeal filed against rejection of their application for Registration:

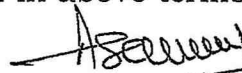
1. Sale Deed dated 18.06.2021
2. Power of Attorney (POA), 18.06.2021
3. AMC Tax Bill dated 23.08.2023, in the name of Singh Ranjana Santoshbhai (occupier)
4. Torrent Power Electricity Bill,

6.6 From the Ahmedabad Municipal Corporation's Tax Bill dated 22.08.2023 furnished by the appellant, it is noticed that though the bill is addressed to the Chairman of the address, the occupier's name shown in the said Bill is Sing Ranjana Santoshbhai. The sale deed dated 18.06.2021 executed states that one Ms. Soni Anjuben Rajabhai has sold the property situated at 4A-32, Vrujbhumi Co.Op H.Society to Ms. Ranjana Santoshkumar Singh. Hence, I observe it is evident that the PPOB is in the name of the appellant as per the documents furnished by them.

7. In view of the above, the impugned order passed by the adjudicating authority rejecting application for new registration on the reasons mentioned therein is not legal and proper and deserve to be set aside. Accordingly, I set aside the impugned order and allow the appeal filed by the appellant with a direction to submit all the relevant documents/submission before the Registration Authority, who shall verify the facts and after physical verification of place of business, pass order accordingly

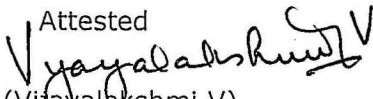
8. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

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


(Adesh Kumar Jain)

Joint Commissioner (Appeals) Date:

.12.2023

Attested

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

By R.P.A.D.

To,
Trade Name : M/s. Neel Network Solutions,
Legal Name : Ranjana Santoshkumar Singh
A-32, Crajbhumi Co.op H.Society
B/s Vinayakpark
Nani Canal Road, Vastral
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



