



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- 20240164SW000000BF88

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या File No : GAPPL/ADC/GSTP/3652/2023 -APPEAL / १०० - १०९

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-001-APP-JC- 207 /2023-24

दिनांक Date :11.01.2024 जारी करने की तारीख Date of Issue : 12.01.2024

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. ZA241223064327S dated 15.12.2023 issued by The Superintendent, CGST Ahmedabad.

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

Appellant	Respondent
M/s Sharma Infrastructure, (Legal Name: Sharma Rajniben Surendrabhai), 301, Purohit Building, SP Stadium Road, Ahmedabad 380009	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) <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 <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> 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 <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> .



**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. Sharma Infrastructure (Legal Name: Sharma Rajniben Surendrabhai)**, 301, Purohit Building, S.P.Stadium Road, Ahmedabad, Gujarat - 380009 (hereinafter referred to as "**Appellant**") against the Order No. ZA241223064327S dated 15.12.2023 (hereinafter referred to as "**Impugned Order**") passed by the Superintendent, CGST, Ahmedabad (hereinafter referred to as "**the Adjudicating Authority/Proper Officer**").

2. Brief facts of the case are that the *appellant* had applied for GST registration vide ARN AA241123031546O dated 07.11.2023. A Show Cause Notice dated 06.12.2023 was issued to the appellant, wherein it was proposed that registration is liable to be cancelled for the reasons "*Principal Place of Business - Address - Others (please specify) - Please upload scanned copies of the original photo IDs (PAN card and Aadhaar card) of the applicant and the owners of the PPOB. Also, upload copy of Dastavej/index-2/Property tax bill and latest electricity bill to prove the authenticity of the declared PPOB. If the premises declared as the PPOB are owned by multiple owners, please upload a consent agreement duly executed before a public notary*". Thereafter, the application for registration was rejected vide *impugned order* for the reasons "*The applicant was vide SCN, directed to upload verifiable documents such as index-2 or sale deed but they have informed that "Destavage is not on record" and hence not submitted. Application is therefore, rejected with a request to apply afresh with all proper credentials*".

3. Being aggrieved with the impugned order, the appellant filed appeal on 18.12.2023 against the impugned order on the following grounds;-

- The appellant's registration got rejected due to not considering Allotment Letter for the property as property does not have any Dastavage, the Developer has issued only allotment letter and share certificates.
- The appellant's had taken the premises on lease from M/s. Electromech Engineers who provided them with latest electric bill, allotment letter of property provided by the Developers, Share certificates issued by the Society, Municipality Corporation Bill etc. which were in the name of M/s. Electromech Engineers.
- Thrice they had applied and got rejected. With the above submissions, requested to allow their appeal.

**PERSONAL HEARING**

4. Personal Hearing was scheduled on 04.01.2024 whereby Shri Hardik Vadvala, Consultant appeared before me as authorized representative on behalf of the appellant. He reiterated their written submission dated 22.12.2023 and requested to allow their 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 15.12.2023 and present appeal was filed on 18.12.2023 i.e. within the three months time limit as prescribed under Section 107 of the CGST Act, 2017.

6. 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 15.12.2023 under the provisions of the CGST Act, 2017, as the ownership of the subject premises could not be established in the absence of any dastavag such as Index-2/Registered Sale Deed etc. As per the records available it is mentioned that the premises at 301, Purohit House, Sardar Patel Stadium, Ahmedabad belongs to M/s. Electromech Engineers. However, the appellant could not produce any proper documents such as Index-2/Registered Sale Deed as the Developer had issued only Allotment Letter and Share Certificate from the society. The appellant had taken the premises on rent from M/s. Electromech Engineers and accordingly submitted copy of the Rent Agreement duly notarized. 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 <sup>3</sup>[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 <sup>5</sup>[may], for reasons to be recorded in writing, reject such application and inform the applicant electronically in **FORM GST REG-05**.

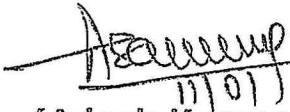
7. In the subject case, the appellant vide appeal memorandum, has stated that they have submitted clarification/additional information/documents to the department on 18.10.2023. On the contrary the application was rejected due to unsatisfactory compliance to notice. However, during appeal the appellant in respect of queries raised in the notice, produced copies of Municipality Tax Bill, Electricity Bill and Rent agreement etc. I observe from the Municipality Tax Bill submitted by the appellant, 301, Purohit House, Sardar Patel Stadium, Ahmedabad belongs to

M/s. Electromech Engineers. On verification of the same in their official website, the Owner's name is mentioned as " Sect Shiv Sankalp Owner's Asso, s/p electromec engineers" is clearly mentioned which should suffice as proof of the ownership of the premises for the GST registration.

8. I further order that the appropriate authority may 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 relevant documents before the *adjudicating authority*. Accordingly, I set aside the impugned order and allow the appeal filed by the 'Appellant' in above terms.

9. अपीलकर्ताद्वारा दर्ज की गई अपीलकानिपटाराउपरोक्तरीकेसेकियाजाताहै।

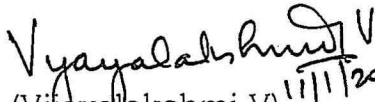
The appeal filed by the appellant stands disposed of in above terms.

  
11/01/2024  
(Adesh Kumar Jain)

Joint Commissioner (Appeals)

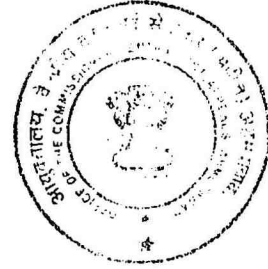
Date: .01.2024

// Attested //

  
(Vijayalakshmi V) 11/1/2024  
Superintendent (Appeals)  
Central Tax, Ahmedabad

By R.P.A.D.

To,  
M/s. Sharma Infrastructure,  
(Legal Name-Sharma Rajniben Surendrabhai),  
301, Purohit Building, SP Stadium Road  
Ahmedabad, Gujarat-380009.



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-VI Vastrapur, Ahmedabad South.
5. The Superintendent (Systems), CGST Appeals, Ahmedabad.
6. Guard File.
7. P.A. File

