



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- 20240164SW000021212F

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या File No : GAPPL/ADC/GSTP/55/2024 -APPEAL 1856-6 \

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-JC- 209 /2023-24**

दिनांक Date : **16.01.2024** जारी करने की तारीख Date of Issue : 18.01.2024

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. ZA241223098036P dated 23.12.2023 issued by The Superintendent, CGST Ahmedabad.

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

Appellant	Respondent
M/s A2Y Fitness, (Legal Name: Mansuri Parvinbanu Abdulgani), Shop -201 to 205, Aayat Avenue, Opp. Amber Tower Lane , Near Aneeq Homes, 100 Ft Road, TP 85, Sarkhej, Ahmedabad-380055	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) <b>Full amount of Tax, Interest, Fine, Fee and Penalty</b> arising from the impugned order, as is admitted/accepted by the appellant, and (ii) A sum equal to <b>twenty five per cent</b> 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. A2Y Fitness (Legal Name – Mansuri Pravinbanu Abdulgani)**, Shop No.201 to 205, Aayat Avenue, Opp. Amber Tower Lane, Near Aneeq Homes, 100 Ft Road, TP 85, Sarkhej, Ahmedabad – 380055 (hereinafter referred to as "**Appellant**") against the Order No. ZA241223098036P dated 23.12.2023 (hereinafter referred to as "**Impugned Order**") passed by the Superintendent, CGST, Ahmedabad (hereinafter referred to as "**the Adjudicating Authority/Proper Officer**").

2. Facts of the case, in brief, are that the *appellant* has applied for registration vide ARN AA241123076689Z dated 25.11.2023 under the Central Goods and Services Tax Act, 2017 vide GST Registration GSTIN Temporary ID 242300286010TRN. A Show Cause Notice Ref No.ZA241223059517M dated 14.12.2023 was issued to the appellant, wherein it was proposed to reject their registration application on the following reasons;

1. Upload LEGIBLE Original PAN CARD AND AADHAR/ELECTION CARD of proprietor/partners/Directors of firm/company/Board of Trustees/Karta/Members of Managing Committee.

2. Upload Latest Legible Tax Bill of declared PPOB showing name of owner and complete address of principal place of business along with LEGIBLE PAN/AADHAR/Election card of owner(s) of premise. If the property is co-owned by other co-owners, upload legible Notarised consent letter of the co-owners along with LEGIBLE PAN/AADHAR/ELECTION CARD of co-owner of premise."

3. Thereafter, the registration application was rejected vide *impugned order* for the reasons "Query was raised "Upload LEGIBLE Original PAN CARD AND AADHAR/ELECTION CARD of proprietor/partners/Directors of firm/company/Board of Trustees/Karta/Members of Managing Committee. The applicant has uploaded PAN card and aadhar card in compliance of the query. However, on verification of PAN card it is noticed that the Father's name and Signature are missing and hence the same is not valid. 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* dated 23.12.2023 the *appellant* has preferred the present appeal on 26.12.2023. In the appeal memo the appellant has submitted that –

- ❖ The *appellant* submitted that when the first query raised on 14.12.2023, the question regarding the absence of Father's name and unsigned PAN card was never raised; that her name itself contains father's name also and hence if not shown separately, then it should not have been an issue; that she has submitted copy of PAN and Aadhar card which should suffice

to issue GST registration; in such a scenario there is no requirement to have a physical signature over the PAN card. With these submissions requested to allow their appeal.

### PERSONAL HEARING

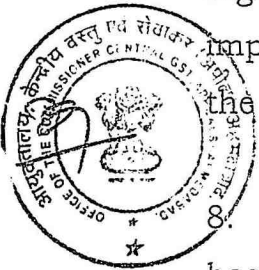
5. Personal Hearing in the matter was held on 10.01.2024 wherein Mr. Sajid M. Boghra and Mr. Sirajuddin Shaikh, both CAs appeared on behalf of the *appellant* as authorized representatives. During PH he submitted that all documents have name of the Father as Mr. Abdulgani who is the father of the proprietor Ms.Parveen Banu Mansuri. Since all the documents have been provided, they requested to allow their appeal.

### DISCUSSION & 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 23.12.2023 and present appeal was filed on dated 26.12.2023 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 in relation to application for registration. Accordingly, application for registration has been rejected vide *impugned order* dated 23.12.2023 under Rule 9(4) of the CGST Act, 2017, as the PAN CARD of Ms.Parveen Banu Mansuri, does not have her signature.

8. I find that in the subject case, the *appellant* vide appeal memorandum, has stated that they have submitted clarification/additional information/documents to the department in pdf file. Further, during personal hearing, they clarified that the name of the father Mr. Abdulgani of Ms.Parveen Banu Mansuri, is attached together with her name in the PAN card. The PAN CARD of Ms. Parveen Banu Mansuri, is an e-PAN card issued by the Income Tax Department. On verification of the e-PAN number in the Income Tax Website, it appears to be genuine one. The Principal Director General of Income Tax (Systems), Directorate of Income-Tax (Systems) vide Notification No.7/2018 dated 27.12.2018 under F.No. ADG(S)-1/ease of doing business e-PAN/2017-18/Part, introduced issuance of ePAN (Electronic Mode). Permanent account number issued electronically in PDF format with enhanced QR code (having demographic as well as biometric information) and digitally signed (class 2 or class 3) by issuing agency as per Information Technology Act, 2000 which provides for legal recognition of electronic records with digital signatures. An e-PAN is a digitally signed card that is generated relying on the e-KYC information



from Aadhaar. PAN cards are generated and provided to applicants in a PDF format free of cost by the Income Tax Department.

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 <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**.

9. I further order that the appropriate authority may consider their request for revocation of rejection of their registration made in consequent to this Order in accordance with the provisions of CGST Act and Rules framed there under after verification of all the required documents as mentioned above, submitted by the appellant and after conducting physical verification. The 'Appellant' is also directed to submit the documents before the *adjudicating authority*. Accordingly, I set aside the impugned order and allow the appeal filed by the 'Appellant'.


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.

  
16/01/2024  
(Adesh Kumar Jain)  
Joint Commissioner (Appeals)

Date: .01.2024

Attested

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



By R.P.A.D.

To,  
M/s. A2Y Fitness  
(Legal Name-Mansuri Pravinbanu Abdulgani),  
Shop 201 to 205, Aayat Avenue, Opp. Amber Tower Lane,  
Near Aneeq Homes, 100 FT Road,  
TP-85, Sarkhej, Ahmedabad-380055.

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



