



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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टेलीफैक्स 07926305136



DIN- 20240164SW000000D3DD

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या File No : GAPPL/ADC/GSTP/75/2024 -APPEAL | 1052 - 55

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-001-APP-JC- 213 /2023-24

दिनांक Date : 29.01.2024 जारी करने की तारीख Date of Issue : 30.01.2024

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. ZA240124007689M dated 02.01.2024 issued by The Superintendent, CGST Ahmedabad.

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

| Appellant  | Respondent                         |
|--|------------------------------------|
| M/s Keshar Caterers; (Legal Name: Ravindrabhai Jaymalbhai Rabari), 303, Rabarivas ,Devdi, Ta. Daskroi, Ahmedabad | 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।<br>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 -<br>(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<br>(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।<br>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 APPEALBrief 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. Keshar Caterers, (Legal Name - Ravindrabhai Jaymalbhai Rabari), 303, Rabarivas, Devdi, Taluk Daskroi, Ahmedabad (hereinafter referred to as "Appellant") against the Order No. ZA240124007689M dated 02.01.2024 (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 AA241223031770R dated 06.12.2023 under the Central Goods and Services Tax Act, 2017 vide GST Registration GSTIN Temporary ID 242300290117TRN. A Show Cause Notice Ref NoZA241223172881N dated 30.12..2023 was issued to the appellant, wherein it was proposed to reject their registration application on the following reasons;

"Principal Place of Business - Address - Others (Please specify) -1. Upload sale deed/Index-2, Hak Patrak and latest electricity bill of premises - 2 upload id proof of applicant "

Thereafter, the registration application was rejected vide impugned order the reasons:

"complete response to query-memo as all the details/documents i.e., ownership documents as requested for are not uploaded. Uploaded electricity bill is also not in the name of applicant. Accordingly, application is rejected u/r 9(4) of the CGST Rules, 2017."

4. Being aggrieved with the impugned order dated 02.01.2024 the appellant has preferred the present appeal on 04.01.2024. In the appeal memo the appellant has submitted that -

- ❖ They had submitted all documents with covering letter as requested by the Assessing Officer;
- ❖ Spot verification was done on 26.12.2023 and the report was positive.
- ❖ With the above submissions prayed to allow their appeal .

PERSONAL HEARING

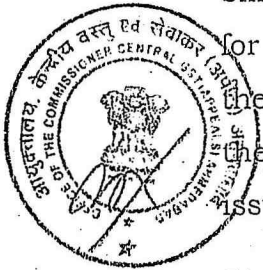
5. Personal Hearing in the matter was held on 10.01.2024 wherein Mr. Jay Yogeshbhai Shukla, Tax Consultant appeared on behalf of the appellant as authorized representative. During PH he submitted that their application has been rejected for Electricity Bill is not in the name of the proprietor. Now it is amended. Therefore it is submitted that appeal may be allowed since all documents have been submitted, it is requested to allow 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 02.01.2024 and present appeal was filed on dated 04.01.2024 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 02.01.2024 under Rule 9(4) of the CGST Act, 2017, as the owner ship document not uploaded and the electricity bill is also not in the name of the appellant.

8. I observe that in the subject case, the appellant vide appeal memorandum, has stated that while applying for new GSTIN registration, they had submitted copy of the latest electricity bill as required but in the electricity bill address was not complete, so they had made an application to the UGVCL for updation. Though the data was updated by UGVCL, they had not received the latest electricity bill after updating the address. During personal hearing, the appellant submitted the amended latest Electricity Bill with their name issued by UGVCL along with the copy of the Hak Patrak.



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.

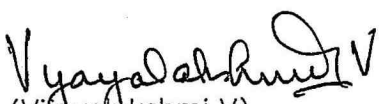
(4) Where no reply is furnished by the applicant in response to the notice issued under sub-rule (2) or where the proper officer is not satisfied with the clarification, information or documents furnished, he <sup>5</sup>[may], for reasons to be recorded in writing, reject such application and inform the applicant electronically in **FORM GST REG-05**.

9. In view of the above, I allow the appeal filed by the appellant, as in compliance to the query raised by the adjudicating authority, the appellant has furnished copy of the amended Electricity Bill which is in his name. Accordingly, I set aside the impugned order and allow the appeal filed by the 'Appellant' in above terms. The appellant is also directed to submit the desired documents before the Registration Authority; who shall pass the order after physical verification of Principal Place of Business.

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)  
Superintendent (Appeals)  
Central Tax, Ahmedabad

  
(Adesh Kumar Jain)  
Joint Commissioner (Appeals)

Date: .01.2024



By R.P.A.D.

To,  
M/s. Keshar Caterers,  
Legal Name: Ravindrabhai Jaymalbhai Rabari  
303, Rabarivas, Devdi, Taluka Daskroi  
Ahmedabad

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



