



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- 202402645W000000D91C

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या File No : GAPPL/ADC/GSTP/463/2024-APPEAL | 1655 - 61

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-001-APP-JC- 223 /2023-24

दिनांक Date :09.02.2024 जारी करने की तारीख Date of Issue : 12.02.2024

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. ZA241123058384S dated 11.11.2023 issued by
The Superintendent, CGST Ahmedabad.

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

Appellant	Respondent
M/s. Cesar Enterprise (Legal Name: Nimesh Govindbhai Chandel), C-11, A-One Flat, PT College Road, Paldi, Ahmedabad, Gujarat 380007	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 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

This appeal has been filed under Section 107 of the Central Goods and Services Tax Act, 2017 by **M/s. Cesar Enterprise (Legal Name – Nimesh Govindbhai Chandel)**, C-11, A-One Flat, PT College Road, Paldi, Ahmedabad, Gujarat -380007 (hereinafter referred to as the '**Appellant**') on dated 19.01.2023, against the Order No.ZA241123058384S dated 11.11.2023 (hereinafter referred to as the '**Impugned Order**') passed by the Superintendent, CGST, Ahmedabad South (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 AA241023086113S. The registration application of the *appellant* was rejected vide impugned order on the following reason:

"The applicant has not uploaded Index 2, Sale Deed etc., to verify the ownership of the premises. Also even after query, the applicant has not mentioned complete address as St.No.17(a) of the application. Hence, application is rejected u/r9(4) of the CGST Rules, 2017. Applicant is hereby advised to apply afresh with proper credentials."



Being aggrieved with the impugned order, the appellant preferred appeal on 19.01.2023 submitting Xerox copy of documents such as Aadhar Card, Torrent Electricity Bill, Municipality Bill, Index etc. with a request to allow their appeal.

Personal Hearing

4. Personal Hearing was held on 05.02.2024, wherein Shri Nimesh G. Chandel, Proprietor appeared before me and stated that he has submitted all documents and requested to allow their appeal.

DISCUSSION & 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 dated 11.11.2023 and present appeal was filed online on dated 19.01.2024 i.e. within the three months time limit as prescribed under Section 107 of the CGST Act, 2017.

6. In the subject case, the application for registration was rejected vide impugned order on the ground that the appellant had not uploaded the Index, Sale Deed etc to verify the ownership of the premises. The complete address of the premises has not been mentioned in Sr.No.17(a) of the application under

the provisions of the CGST Act, 2017. Further, in the impugned order, the appellant has also been advised to apply a fresh with proper credentials.

7. I observe from the impugned order, instead of applying afresh for registration as advised by the adjudicating authority, the appellant has preferred appeal and furnished copies of all the documents as detailed in para 3 above.

8. In view of the above discussion and findings, and as advised by the adjudicating authority in the impugned order, without going into any other merits of the case, I hereby direct the appellant to apply afresh for the registration and furnish copies of all the requisite documents with the proper officer.

9. अपीलकर्ताद्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

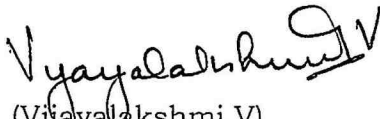
The appeal filed by the appellant stands disposed of in above terms.

(Adesh Kumar Jain)

Joint Commissioner (Appeals)

Date: .01.2024

// Attested //


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

By R.P.A.D.

To,
M/s. Cesar Enterprise,
(Legal Name-Nimesh Govindbhai Chandel),
C-11, A-One Flat, PT College Road, Paldi
Ahmedabad, Gujarat-380007.

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-VII, Ahmedabad South.
5. The Superintendent (Systems), CGST Appeals, Ahmedabad.
6. The CPC, PCCO, CGST Ahmedabad Zone.
7. Guard File.
8. P.A. File

