



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, अम्बावाडी अहमदाबाद ३८००१५.

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015



07926305065-

टेलिफैक्स 07926305136



DIN-20240264SW0000000D77

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या File No : GAPPL/ADC/GSTP/657/2024 -APPEAL / 2024 - 111

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-JC- 226 /2023-24**

दिनांक Date : **23.02.2024** जारी करने की तारीख Date of Issue : 27.02.2024

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. ZA240224035498L dated 06.02.2024 issued by The Superintendent, CGST Ahmedabad.

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

Appellant	Respondent
M/s Infinity Enterprise, (Legal Naem: Aditya Sharma), Ahmedabad, Opp Jashodanagar Chokdi, BRTS, Sarthi Bunglows, 24, GJAHM, 382445	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) 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.

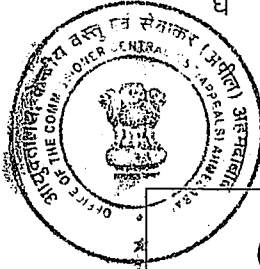
(ii)

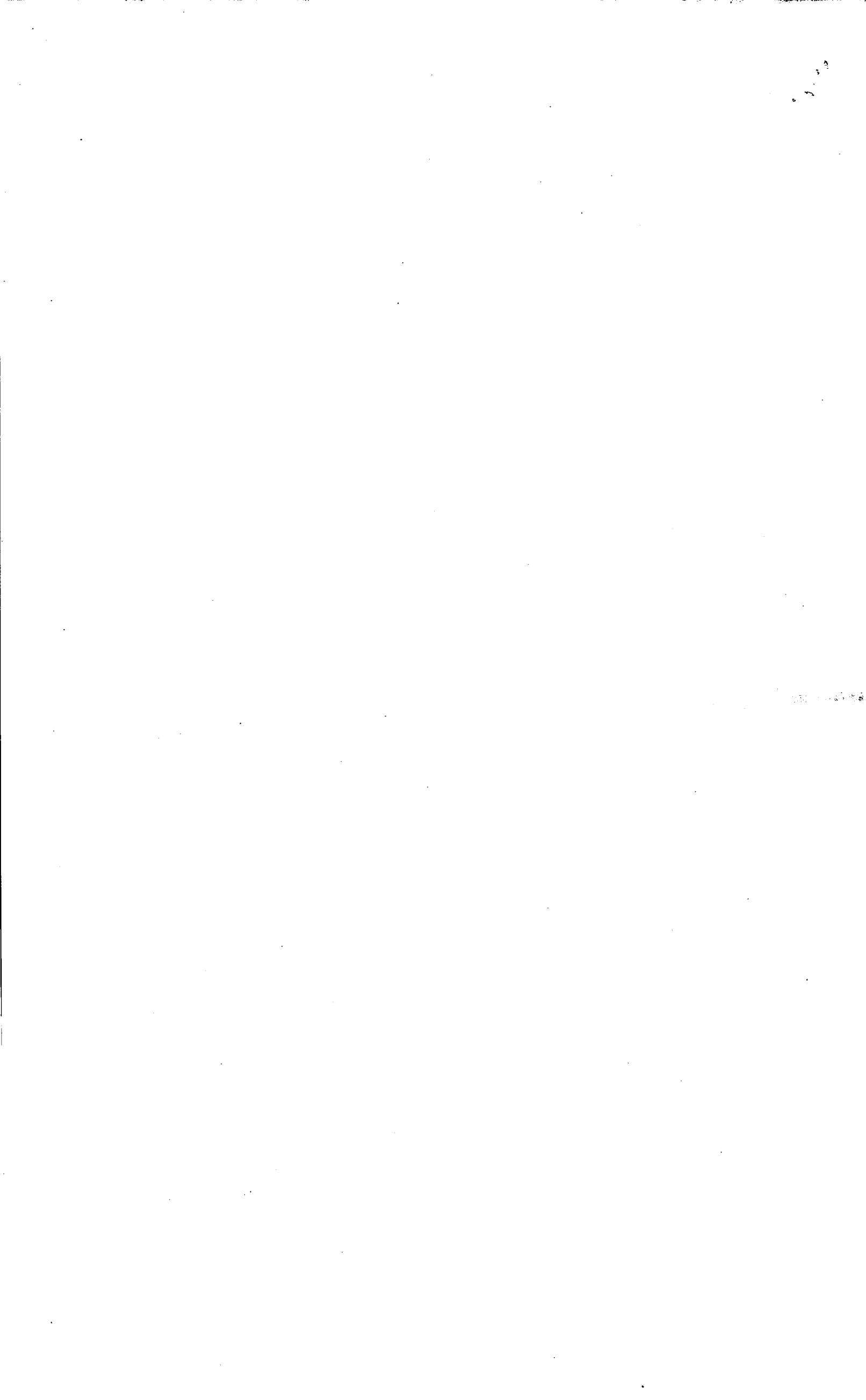
The Central Goods & Service Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019 has provided that the appeal to tribunal can be made within three months from the date of communication of Order or date on which the President or the State President, as the case may be, of the Appellate Tribunal 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**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. **Infinity Enterprise**, (Legal Name: **Aditya Sharma**) Opp.Jashodanagar Chokdi BRTS, Sarthi Bungalows 24, Ahmedabad, Gujarat 382445 (hereinafter referred to as "**Appellant**") against the Order No. ZA240224035498L dated 06.02.2024 (hereinafter referred to as "**Impugned Order**") passed by the Superintendent, CGST, CPC, 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 AA2412230936557 dated 22.12.2023. A show cause notice in Form GST REG-03 dated 23.01.2024 was issued to the appellant proposing rejection of their GST registration application and seeking additional documents on the following reasons:

(i) Principal Place of Business - Nature of possession - The Information is not matching with the document uploaded

Principal Place of Business - Document upload - Document not correct

(ii) Principal Place of Business-Document upload - Please upload legible and notarized consent letter (preferably) on e-Stamp containing Notary Entry No., Book No., Date, Commission Expiry Date, specifically mentioned about relationship between applicant & consenter, rental status, also specifically mentioned remarks of Ld.Notary that applicant & consenter signed before him. Photos of applicant & consenter must be pasted on consent letter along with stamp of notary. Also upload clear & colour scanned PAN & Aadhar of consenter & applicant.

3. The said application of GST registration was rejected vide impugned order dated 06.02.2024 on the following reasons:

1. "Scrutiny of documents indicated that applicant had furnished wrong information in column Nature of Premises while submitting ARN. Therefore, query i.e., Nature of Possession - Please update/modify the information as per uploaded documents was issued under Rule 9(2) of the CGST Rules, 2017. In spite of query, applicant has not modified the details/information in ARN and made submission as AS PER ABOVE. Further, in the application, Nature of Premises still shows as own while uploaded documents contradict the said claim. Hence, application is rejected in terms of Rule 9(4) of the CGST Rules, 2017. The applicant may appeal before appropriate authorities against this rejection order or apply afresh with proper credentials".

4. Being aggrieved with the impugned order, the appellant filed appeals before the appellate authority on the following grounds:-

(i) The Rules of applying for GST registration is governed by Rule 8 and 9 of the CGST Rules 2017 ; the proper officer has violated the Rule 9(5) of the registration by passing rejection order of GST applications after 46 days, hence the order should be quashed and kept aside.

(ii) The proper officer has overlooked the documents and acted arbitrary in nature; they had attached copy of (a) NOC of premises (b) electricity bill (c) aadhar and pan card of the owner and applicant and (d) Index copy;

(iii) the address mentioned in the GST application of registration was same as in the electricity bill of the premises and also been mentioned in their clarification reply but the proper officer has passed an arbitrary order which violates Article 19(1)(g), Article 14 of the constitution of India, 1950

(iv) With the above submissions, the appellant has requested to quash and set aside the order of rejection of GST registration and grant them GST registration.

PERSONAL HEARING

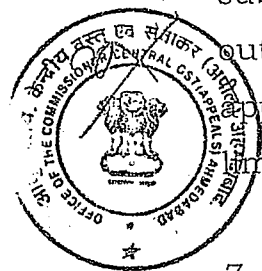
5. Personal hearing in the matter was held on 20.02.2024 wherein Shri Pratik P.Darji, Advocate appeared before me on behalf of the appellant as authorized representative. He submitted that inadvertently they have mentioned the premise is owned. In this regard it is submitted that premise is in the name of the father of the proprietor i.e., the applicant. All other documents have been submitted. Since it's a clerical error, which will be corrected and 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 06.02.2024 and present appeal was filed online on dated 07.02.2024 i.e. within the three months time limit as prescribed under Section 107 of the CGST Act, 2017.

7. In the subject case, the application for registration was rejected vide *impugned order* on the ground that there had been a mis-match in the details filled in the application and the document uploaded by them. The appellant had shown the nature of premises as owned, however the uploaded documents contradicted the same. Further, in the *impugned order*, the appellant has also been advised to apply a fresh with proper credentials.

8. During the course of personal hearing, it was submitted that the premises is owned by the father of the appellant hence the mistake happened and would be corrected. They furnished copy of Municipality Corporation Bill, Electricity Bill, Consent / NOC of the owner of the premises to be utilized by the appellant, copy of aadhar card, Pan card etc.



9. 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.

10. 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
23/01/2024
(Adesh Kumar Jain)

Joint Commissioner (Appeals)

Date: .02.2024

// Attested //

Vijayalakshmi V

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

By R.P.A.D.

To,
M/s. Infinity Enterprise,
(Legal Name-Aditya Sharma),
Opp. Jashodanagar Chokdi BRTS
Ahmedabad, Gujarat-382445.



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

