



सत्यमेव जयते

आयुक्तकाकार्यालय  
Office of the Commissioner  
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय  
Central GST, Appeal Ahmedabad Commissionerate  
जीएसटी भवन, राजस्व मार्ग, अम्बावाडी अहमदाबाद ३८००१५.  
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**By Regd. Post**

DIN NO.: 20240364SW0000444C71

(क)	फ़ाइल संख्या / File No.	GAPPL/ADC/GSTP/649/2024   2105-2411
(ख)	अपील आदेश संख्या और दिनांक / Order-In - Appeal and date	AHM-CGST-001-APP-JC-235/2023-24 and 04.03.2024
(ग)	पारित किया गया / Passed By	श्री आदेश कुमार जैन, संयुक्त आयुक्त (अपील) Shri Adesh Kumar Jain, Joint Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of Issue	05.03.2024
(ङ)	Arising out of Order-In-Original No. ZA240124061139V dated 10.01.2024 passed by The Superintendent, CGST Ahmedabad South.	
(च)	<b>Name of the Appellant</b>	<b>Name of the Respondent</b>
	M/s Patel Prime Services LLP, 103, Sudershan Office Complex, Nr Mlithakhali under bridge, Navrangpura, Ahmedabad, Ahmadabad City, Gujarat, India,380009	The Superintendent, CGST Ahmedabad South

(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.
	Appeal to be filed before Appellate Tribunal under Section 112(8) of the CGST Act, 2017 after paying -
(i)	(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 <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. Patel Prime Services LLP, 103, Sudershan Office Complex, Nr.Mithakali under bridge, Navrangpura Ahmedabad, Gujarat 380009** (hereinafter referred to as "*Appellant*") against the Order No. ZA240124061139V dated 10.01.2024 (hereinafter referred to as "*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 AA2412230104132 dated 02.12.2023. A show cause notice in Form GST REG-03 dated 01.01.2024 was issued to the appellant proposing rejection of their GST registration application and seeking additional documents on the following reasons:

1. "The attached rent agreement is not signed by two witnesses & is not closed property ownership document. Please upload latest legible original property tax bill of PPOB and legally valid property ownership document i.e. Regd. Sale deed/Index-2/Gam namnuno no.2/6/7/12. Please upload legible scan of original notarised rent agreement which must contain (i) colour photo of property owner/s & applicant (ii) property owner/s & applicant and witnesses have signed before Ld. Notary.

2. (iii) Endorsement of notary at signature page also and also attach legible original photo ID and legible address proof of premise owner and applicant. Please upload the legible residential proof and ID proof of proprietor/partners/directors shown at 22 & 23 and please update full address in ARN also as if it is not complete. Please mention complete address at Sl.No.17(a) of ARN as if it is not complete."

3. Vide impugned order the GST registration application of the appellant got rejected by the adjudicating authority on the grounds that "*the attached rent agreement is not signed by two witnesses, hence it is not a valid agreement and inspite of specific query raised the applicant has not uploaded new rent agreement with signature of two witnesses. Hence incomplete response of query and ARN is rejected.*"

4. Being aggrieved with the impugned order, the appellant preferred appeal on 23.01.2024 before the appellate authority on the following grounds:-

- (i) Even though the appellant submitted due response to all the issues raised in the SCN after application for registration, no verification of the documents furnished were done by the adjudicating authority
- (ii) With the above submissions, requested to allow their appeal and grant registration.

### PERSONAL HEARING

5. Personal hearing was held on 20.02.2024 wherein Shri Manthan D. Bhavsar, Chartered Accountant appeared before me on behalf of the appellant as authorised representative. It was submitted that their application was rejected only on the ground that two witness signature wasnot there in the Rent Agreement. It is submitted that in Notarised agreements, witness signatures are not required, legal provisions of which was provided by them. Further, through their additional submissions dated 21.02.2024 have submitted that the rent agreement is duly signed by one witness and the other witness is notary public himself in whose presence both the parties to the rent agreement have signed and executed the said agreement.

### 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 10.01.2024 and present appeal was filed online on dated 23.01.2024 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's Rent Agreement, two witnesses had not signed and the same cannot be considered. 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. The appellant during the course of personal hearing submitted that when the copy of Rent Agreement is duly notarised, as per the Section 8 of the Notaries Act, 1952 a notary may do all or any of the following acts by virtue of his office namely;-

(a) **verify, authenticate, certify or attest the execution of any instrument;**

2. **No act specified in sub-section(1) shall be deemed to be a notarial act except when it is done by a notary under his signature and office seal.**

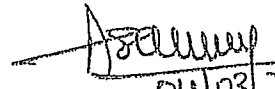
Thus, I observe that the duly notarised rent agreement would suffice even with a single witness signature to vouch the confirmation of the address of the PPoB.

8. Further, the Standard Operating Procedure (SOP) Instruction No.03/2023-GST dated 14.06.2023 issued by the GST Policy Wing, CBIC, New Delhi and the CPC Advisory 01/2017 dated 23.06.2017 dated 23.06.2017 issued by the Directorate of Systems, Chennai prescribes appropriate procedures to be followed by the proper officer for scrutiny of application for registrations. Nowhere in these instructions it has been asked to seek the notarised documents from the appellant. The appellants have fulfilled all the conditions/requirements as specified in these SOPs and provided requisite documents as required for GST Registration. The adjudicating authority nowhere in the impugned order has discussed the reasons as to which para of SOP the appellant failed to comply. The impugned order passed by the adjudicating authority is arbitrary, not reasoned and without following the SOP guidelines issued in this regard.

9. In view of the above discussion and findings, the *impugned order* passed by the *adjudicating authority* rejecting application for new registration on the reasons mentioned therein is not legal and proper and thus set aside and the appeal is allowed.

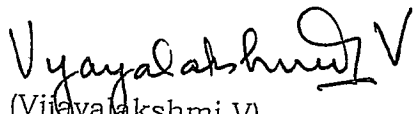
10. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

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

  
(Adesh Kumar Jain)  
Joint Commissioner (Appeals)

Date: 04.03.2024

// Attested //

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

By R.P.A.D.

To,  
M/s. Patel Prime Services LLP  
103, Sudershan Office Complex,  
Nr.Mithakali under bridge, Navrangpura  
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, Ahmedabad South.
5. The Superintendent (Systems), CGST Appeals, Ahmedabad.
6. The CPC, PCCO, CGST Ahmedabad Zone.
7. Guard File.
8. P.A. File

