



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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टैलेफैक्स 07926305136



DIN- 20240364SW0000111B6E

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या File No : GAPPL/ADC/GSTP/157/2024-APPEAL / 3021 - 26

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-001-APP-JC- 238 /2023-24

दिनांक Date : 19.03.2024 जारी करने की तारीख Date of Issue : 21.03.2024

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. ZA2401240078313 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 S and S Infra, Shop No. 302,303, S.F. B.H House, 27/B Swastik Society, C.G. Road, Navarangpura, Ahmedabad - 380009	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**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. S AND S INFRA, Shop No.302, 303, S.F. B.H.House, 27/B Swastik Society, C.G. Road, Navrangpura, Ahmedabad - 380009 (hereinafter referred to as "*Appellant*") against the Order No. ZA2401240078313 dated 01.01.2024 (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 AA2412230080043 dated 30.11.2023 under the Central Goods and Services Tax Act, 2017 vide GST Registration GSTIN Temporary ID 242300285178TRN. In response to said application a Notice for seeking additional information / clarification / documents was issued to the appellant in respect of PPOB on 26.12.2023 and asked to submit reply. Thereafter, the *adjudicating authority* has rejected the Application vide *impugned order* dated 02.01.2024, wherein mentioned that -

"PPOB appears to be in the name of "Patel Ambalal Somnath Sarkar Jewellers" whereas the rent agreement has been made between the applicant and "Sumesh Yogendra Sarkar" on behalf of "Patel Ambalal Somnath" and not by the original owner of PPOB. No transfer of property/hak patrak or clarification has been uploaded by the applicant in this regard. Further the period of rent has not been mentioned in the rent agreement. Valid ownership documents mentioning complete address has also not been uploaded by the applicant. In view of the incomplete response to query raised ARN is rejected."

3. Being aggrieved with the impugned order, the appellant filed appeal on 05.01.2024 on the following grounds:-

- (a) Though all the proper documents were available and submitted by the appellant, their GST registration application was rejected on the incorrect grounds;
- (b) with the above submissions, requested to allow their appeal and grant them GST registration.

Personal Hearing

4. Personal hearing in the matter was held on 18.01.2024 whereby Shri Mahek Parikh, Chartered Accountant appeared before me on behalf of the appellant as authorized representative. It was submitted that they have applied for rectification of documents e.g., Tax Bill, Electricity Bill and amended lease agreement. She further submitted that they will submit these documents again after rectification and requested to allow their appeal.

DISCUSSION & FINDINGS

5. I have carefully gone through the facts of the case, grounds of appeal, submission made by the *appellant* and documents available on record. 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 ³[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

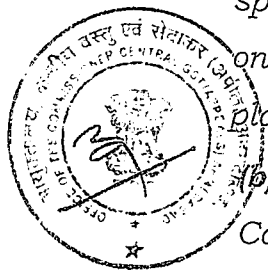
[(aa) a person, who has undergone authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; or]

(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.



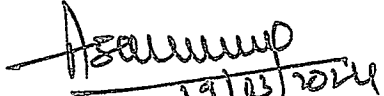
(-) Where no reply is furnished by the applicant in response to the notice issued under sub-rule (2) or where the proper officer is not satisfied with the clarification, information or documents furnished, he ⁵[may], for reasons to be recorded in writing, reject such application and inform the applicant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

6. In the impugned order Application was rejected as there been a mismatch in the name of the appellant in the Rent Agreement and no other appropriate documents such has transfer of property/hak patrak or clarification was loaded by them. During personal hearing, the appellant explained that they had given for amendment of name in documents such as Electricity bill, Tax bill etc. and sought time to submit the same. I observe from the amended Electricity Bill submitted through email dated 11th March, 2024, the appellant vouches the PPOB in his name.

7. In view of above, since the appellant has submitted corrected/amended documents, the appeal is allowed and the appellant is directed to submit all the relevant documents/submission as pointed out in Order-in-Original, before the Registration Authority, who shall verify the facts and after physical verification of place of business, pass order accordingly.

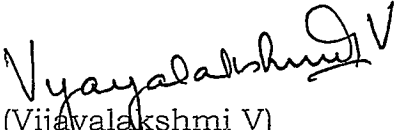
अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

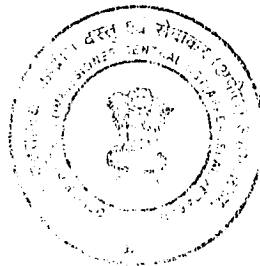
The appeal filed by the *appellant* stands disposed of in above terms.


(Adesh Kumar Jain)
Joint Commissioner (Appeals)

Date: .03.2024

Attested


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



By R.P.A.D.

To,
M/s. S and S Infra
Shop No. 302, 303, S.F.B.H. House,
27/B Swastik Society, C.G.Road
Navrangpura, Ahmedabad-38009.

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 Nodal Officer, CPC-PCCO, CGST, Ahmedabad.
5. The Superintendent (Systems), CGST Appeals, Ahmedabad.
- ✓ 6. Guard File.
7. P.A. File



