



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

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DIN- 20240364SW0000414752

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या File No : GAPPL/ADC/GSTP/1127/2024-APPEAL / 3015-3070

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-001-APP-JC- 239 /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. ZA240224024489N dated 05.02.2024 issued by The Superintendent, CGST Ahmedabad.

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

Appellant	Respondent
M/s Hindco Cosmetics, (Legal Name: Anitakumari Uttamchand), 2438 Ghanshyam Estate, At-Aslali, Taluka :Dascroi, Dist-Ahmedabad, 382427	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 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. Hindco Cosmetics (Legal Name - Anitakumari Uttamchand)**, 2438 Ghanshyam Estate, AT-Aslali, Taluka Dascroi, Distt-Ahmedabad - 382437 (hereinafter referred to as "*Appellant*") against the Order No. ZA240224024489N dated 05.02.2024 (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 AA240124114548J dated 26.01.2024 under the Central Goods and Services Tax Act, 2017 vide GST Registration GSTIN Temporary ID 242400019059TRN. In response to said application a Notice for seeking additional information / clarification / documents was issued to the appellant on 02.02.2024 and asked to submit reply. Thereafter, the *adjudicating authority* has rejected the Application vide *impugned order* dated 05.02.2024, wherein mentioned that -

"Vide specific query it was informed that the name of lessor does not match with ownership documents and to Pls. upload valid verifiable ownership documents index-2, sale deed, tax bill, milkat card, gam no namuno of ppob. In spite of query raised the applicant has failed to upload the same. Further the rent agreement uploaded is for Flat No.207 and not for the PPOB. Incomplete response to query raised, hence ARN is rejected under rule 9(4) of the CGST Rules, 2017"

3. Being aggrieved with the impugned order, the appellant filed appeal on 17.02.2024 on the following grounds:-

(a) the OIO is null and void as the appellant had filed their reply on the same day;

(b) that they had submitted the consent letter from the owner Shri Kulmukhtayar Navganbhai Bharwad and Shri Navgan Bhai Bharwad who did the the agreement on behalf of the original owner. With these submissions requested to set aside the impugned order and allow their appeal for registration.

Personal Hearing

4. Personal hearing in the matter was held on 07.03.2024, wherein Mrs. Anita Proprietor of the unit appeared before me and submitted that they into the business of Hair Oil manufacturing. All the documents as per the SOP

have been submitted like Tax Bill, Electricity Bill, Rent Agreement etc. They are ready to get physical verification done.

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 of³[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

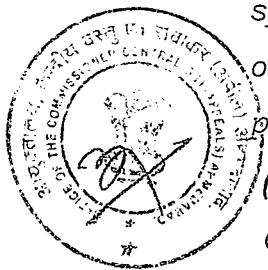
[(aa) a person, who has undergone authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; or]

(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 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 lessor who executed the rent agreement with the appellant. During the course of personal hearing, the appellant furnished copies of Rent Agreement, Power of attorney executed by her and copy of the electricity bill of UGVCL. I observe from the para 2.1 of the Power of Attorney dated 29.05.2021, the appellant has nominated her husband Shri Navghanbhai Amubhai Bharwad to for handling all administration related work. Accordingly, it is seen that the Rent Agreement dated 04.10.2023 has been duly executed by Shri Navghanbhai Amubhai Bharwad, on behalf of Smt. Deepangi Goyal. Further, I observe from the copy of the electricity bill submitted, UGVCL the name of the owner of the PPOB is clearly mentioned as Smt. Deepangi Goyal.

7. In view of above, the *impugned order* passed by the *adjudicating authority* rejecting application for new registration on the reasons mentioned therein is not legal and proper and deserve to be set aside. Accordingly, I set aside the *impugned order* and allow the appeal filed by the appellant and direct him to submit all the relevant documents/as per SOP before the Registration Authority, who shall verify the facts and after physical verification of place of business, pass order accordingly.

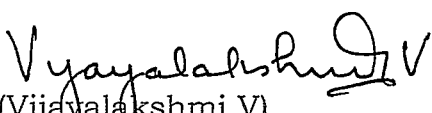
अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

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


19/03/2024
(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. Hindco Cosmetics

(Legal Name-Anitakumari Uttamchand),

2438, Ghanshyam Estate, AT-Aslali

Taluka : Daskroi, Distt-Ahmedabad-382427.

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



