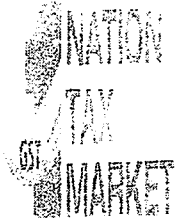




सत्यमेव जयते

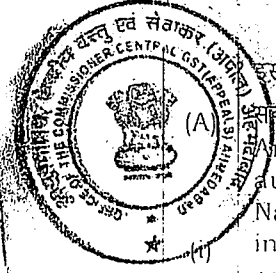
आयुक्तकार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeal Ahmedabad Commissionerate
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
GST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
Phone: 079-26305065 Fax: 079-26305136
E-Mail : commrappl1-cexamd@nic.in



By Regd. Post

DIN NO.: 20240464SW000011866

(क)	फ़ाइल संख्या / File No.	GAPPL/ADC/GSTP/1469/2024/3517-18
(ख)	अपील आदेश संख्या और दिनांक / Order-In - Appeal and date	AHM-CGST-001-APP-JC-246/2023-24 and 27.03.2024
(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	03.04.2024
(ङ)	Arising out of Order-In-Original No. ZA2403240017690 dated 01.03.2024 passed by The Superintendent, CGST, CPC, Ahmedabad South.	
	Name of the Appellant	Name of the Respondent
(च)	M/s H G Engimech (Legal Name: Panchal Gautamkumar Shantilal), Ahmedabad, Nr Jain Derasar, Office No 507, 24, GJAHM, 380009	The Superintendent, CGST, CPC, Ahmedabad South



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) 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

This appeal has been filed under Section 107 of the Central Goods and Services Tax Act, 2017 by **M/s. H.G.Engimach, (Legal Name - Panchal Gautamkumar Shantilal)Near Jain Derasar, Office No.507, 24 Ahmedabad Gujarat 380 009.** (hereinafter referred to as the '**Appellant**') on dated 11.03.2024, against the Order No.ZA2403240017690 dated 01.03.2024 (hereinafter referred to as the '**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 AA240224026726G dated 06.02.2024. The adjudicating authority vide impugned order rejected the application of registration filed by the appellant upon issuance of SCN on the following reasons:

"Query was raised to upload readable Index. Upload PAN, aadhar of applicant, owner of the property. On scrutiny of document it is noticed that "Rent Agreement" have been effected by lessor wherein the one co-owner have signed, but other person signed as a lessor is not co-owner but claiming to be warisdar of the property. It is also noticed that no information shared about other co-owner. Incomplete information. Incomplete Response to the Query Raised and hence the application is rejected U/R 9(4) of the CGST Rules, 2017."

3. Being aggrieved with the impugned order dated 01.03.2024, the appellant preferred appeal before the appellate authority on the following grounds:

The appellant has submitted documents for application of new registration such as (i) Rent Agreement along with PAN, Aadhar and Index (ii) Copy of Will of the deceased person Mohini Goplani (in continuation to Rent Agreement)

- As explained in earlier point the property has two co-owners 1. Manju Goplani 2. Mohini Gopalani. However Mohini Goplani is now deceased and left a WILL for her property and as per WILL she had divested her interest of the property in the name of 1. Manju Goplani 2. Manisha Goplani (both are daughter-in-laws) The copy of the WILL is also enclosed with the registration application along with rent agreement.
- So the rent agreement was executed by both of owners as per WILL executed by Mohini Goplani. So necessary documents are enclosed with new registration application and there is no missing of incomplete information is provided to the department.

PERSONAL HEARING

4. Personal hearing in the matter was held on 20.03.2024, wherein Shri Pritesh Shah, Chartered Accountant appeared before me as authorized representative on behalf of the appellant. It is submitted that Ms.ManishaGoplani has signed the Bhadar Karar as per WILL, being

Warisdar. Now all the documents have been submitted 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. At the outset, I find that the *impugned order* was issued on dated 01.03.2024 and present appeal was filed on dated 11.03.2024 i.e. within the three months time limit as prescribed under Section 107 of the CGST Act, 2017.

6(i). In the subject case, show cause notice was issued for seeking additional information / clarification/ documents relation to application for registration. Accordingly, application for registration has been cancelled vide impugned order dated 01.03.2024 under Rule 9(4) of the CGST Act, 2017, due to non submission of documents as per the provisions of CGST Rules made thereunder. 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.

(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 [may], for reasons to be recorded in writing, reject such application and inform the applicant electronically in **FORM GST REG-05**.

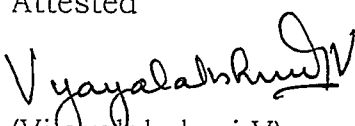
6(ii) In the subject case, the appellant vide appeal memorandum, has stated that they have submitted clarification/additional information/documents to the department. On the contrary the application was rejected due to incomplete response to the query raised. However, during appeal the appellant in respect of queries raised in the notice, produced copies of ownership documents i.e. Index, Rent Agreement, photo id-PAN/Aadhar.

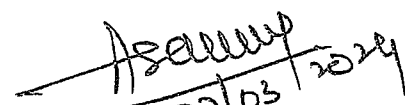
7. In view of above, since the appellant has submitted corrected/amended documents, the appeal is allowed and the appellant is directed to submit all the relevant documents/submission as pointed out in Order-in-Original, before the Registration Authority, who shall verify the facts and if required, after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

Attested


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


22/03/2024
(Adesh Kumar Jain)
Joint Commissioner (Appeals)



By R.P.A.D.

To,

M/s. H. G. Engimach,

(Legal Name-Panchal Gautamkumar Shantilal),

Ahmedabad, Nr. Jain Derasar, Office No.507, 24, 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, CPC, CGST, Ahmedabad Zone.
6. The Superintendent (Systems), CGST Appeals, Ahmedabad.
7. Guard File.
8. P.A. File



