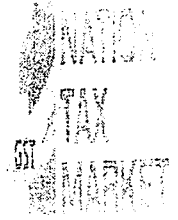




सत्यमेव जयते

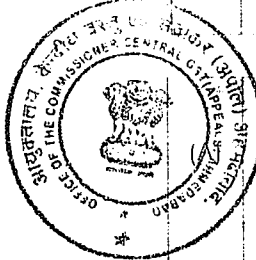
आयुक्तकाकार्यालय  
Office of the Commissioner  
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय  
Central GST, Appeal Ahmedabad Commissionerate  
जीएसटी भवन, राजम्वर मार्ग, अम्बावाडी अहमदाबाद ३८००१५.  
GST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015  
Phone: 079-26305065 Fax: 079-26305136  
E-Mail : commrappl1-cexamd@nic.in



**By Regd. Post**

**DIN NO.: 20240464SW000000A935**

(क)	फाइल संख्या / File No.	GAPPL/ADC/GSTP/1736/2024 / 3505 - 1
(ख)	अपील आदेश संख्या और दिनांक / Order-In - Appeal and date	AHM-CGST-001-APP-JC-251/2023-24 and 28.03.2024
(ग)	पारित किया गया / Passed By	श्री आदेश कुमार जैन, संयुक्त आयुक्त (अपील) Shri Adesh Kumar Jain, Joint Commissioner (Appcals)
(घ)	जारी करने की दिनांक / Date of Issue	03.04.2024
(ङ)	Arising out of Order-In-Original No. ZA240324102151F dated 21.03.2024 passed by The Superintendent, CPC PCCO CGST, Ahmedabad.	
	<b>Name of the Appellant</b>	<b>Name of the Respondent</b>
(च)	M/s Alcast Engineering, (Legal Name: Virag Pareshkumar Patel), Ahmedabad, Bakrol-Dhamatvan Road, Bakrol Bujrang, Shed No.21,24 GJAHM 382430	The Superintendent, CPC PCCO CGST, Ahmedabad



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.

- 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.
- 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.
- 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.
- 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
  - Full amount of Tax, Interest, Fine, Fee and Penalty arising from the impugned order, as is admitted/accepted by the appellant; and
  - 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.
- 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.
- उच्च अपीलिय प्राधिकारी को अपील दाखिल करने से संबंधित व्यापक, विस्तृत और नवीनतम प्रावधानों के लिए, अपीलार्थी विभागीय वेबसाइट [www.cbic.gov.in](http://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](http://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. Alcast Engineering (Legal Name – Virag Pareshkumar Patel, Bakrol-Dhamatvan Road, Bakrol Bujrang, Shed No.21,24 Ahmedabad, Gujarat – 382430** (hereinafter referred to as "**Appellant**") against the Order No. ZA240324102151F dated 21.03.2024 (hereinafter referred to as "**Impugned Order**") passed by the Superintendent, CPC, PCCO 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 AA240324017054U dated 07.03.2024 under the Central Goods and Services Tax Act, 2017 vide GST Registration GSTIN Temporary ID AD240324125805A. In response to said application a Notice dated 11.03.2024 for seeking additional information / clarification / documents was issued to the appellant and asked to submit reply. Thereafter, the *adjudicating authority* has rejected the Application vide *impugned order* dated 21.03.2024, wherein mentioned that – “ARN rejected in view of Rule 9(4) of the CGST Rules, 2017 as the applicant has not filed his reply within prescribed time frame with regard to the query raised under Rule 9(2) of the CGST Rules, 2017. “



Being aggrieved with the impugned order, the appellant preferred appeal on 28.03.2024 before the appellate authority on the following grounds:-

- The appellant is starting a business of manufacturing of basic metals, casting of non-ferrous metals, aluminium etc.; the adjudicating authority has erred in law and framed order of rejection of registration application on the presumption and assumption basis that the appellant had not filed his reply within the prescribed time frame.
- As per the query dated 15.03.2024, the appellant had uploaded their clarification along with all requisite documents asked for within a time limit such as Rent Agreement, Index copy, Licensor and Licensee ID proof, Gam Namuna Number 6 and Gam Namuna Number 8A, Electricity Bill etc. With these submissions, the appellant requested to allow their appeal.

Personal Hearing

4. Personal Hearing in this regard was held on 28.03.2024 whereby Shri Rahul Dilipkumar Bhavsar, Advocate appeared before me on behalf of the

appellant as authorized representative and stated that their application for registration was rejected on the grounds of non-submission of reply. But in fact they have filed their reply on 10.03.2024 itself (copy of screenshot submitted with AM) may be due to some technical glitches, may be not showing in the officers menu. Also sent email on 19.03.2024, copies submitted. Since all the documents submitted, requested to allow appeal ; if required PV may be done. They have to start manufacturing so requested to grant registration at the earliest.

### 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 <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**.

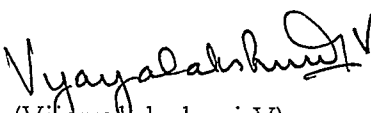
6. In the subject case, the *appellant* vide appeal memorandum, has stated that they have submitted clarification/additional information/documents to the department vide email dated 19.03.2024, inspite of which the adjudicating authority has rejected their application for GST registration. However, during appeal the appellant in respect of queries raised in the notice, produced copies of documents such as Rent Agreement, Index copy, Licensor and Licensee ID proof, Gam Namuna Number 6 and Gam Namuna Number 8A, Electricity Bill etc.

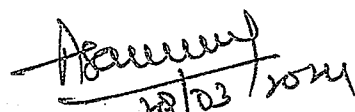
7. In view of above, since the appellant has submitted all documents, the appeal is allowed and the appellant is directed to submit all the relevant documents/submission as pointed out in Order-in-Original, before the Registration Authority, who shall verify the facts and if required, after physical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

अपीलकर्ताद्वारा 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

  
(Adesh Kumar Jain)  
Joint Commissioner (Appeals)

By R.P.A.D.

To,  
M/s. Alcast Engineering,  
(Legal Name-Virag Pareshkumar Patel),  
Bakrol-Dhamatvan Road, Bakrol Bujrang Shed No.21,24



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



