



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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DIN- 20230564SW0000111F05

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/1137/2023 -APPEAL / 998 - 100h

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-08/2023-24**

दिनांक Date : **28-04-2023** जारी करने की तारीख Date of Issue : **02-05-2023**

श्री मिहिर रायका_अपर आयुक्त (अपील) द्वारा पारित

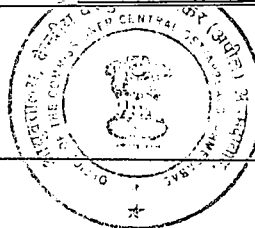
Passed by Shri. Mihir Rayka, Additional Commissioner (Appeals)

ग Arising out of Order-in-Original No. **ZA240323097408G DT. 20.03.2023**, issued by The Superintendent, CGST, Ahmedabad South

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

**Sunder Vishwanathan Mudaliar of M/s. Cranetech Equipments, Phase-III,
Plot No. 1110/B, G.D.I.C. Nr. Kalupur Bank, Vatva, Ahmedabad-382445**

(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) 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**Brief Facts of the Case :-**

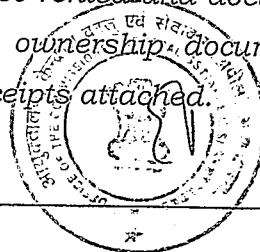
This appeal has been filed under Section 107 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "*the Act*") by **M/s. Cranetech Equipments (Legal Name - Sunder Vishwanathan Mudaliar)**, Phase - III, Plot No. 1110/B, GIDC, Nr. Kalupur Bank, Vatva, Ahmedabad - 382 445 (hereinafter referred to as "*Appellant*") against the Order No. ZA240323097408G dated 20.03.2023 (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 filed Application for Amendment vide ARN AA240323012760U dated 03.03.23. In response to said application a Notice for seeking additional information / clarification / documents was issued to the appellant on 06.03.23 and asked to submit reply by 16.03.23. Thereafter, the *adjudicating authority* has rejected the Amendment Application vide *impugned order* dated 20.03.23, wherein mentioned that -

- *The reply has been examined and the same has not been found to be satisfactory for the following reasons :*
 - *Query not responded properly, No documents submitted and Personal Hearing not attended. Hence rejected.*

3. Being aggrieved with the *impugned order* dated 20.03.2023 the *appellant* has preferred the present appeal on 27.03.2023. In the appeal memo the *appellant* has submitted that

- *Amendment of Registration application rejected after passed "officer to take action within 7 working days" time line and with wrong ground that "Query not responded properly, No documents submitted and Personal Hearing not attended." But their response against SCN ZA240323012760U dated 06.03.2023. It can be check their writing response submission and all the documents as per SCN. Also note that there were not calling for personal hearing in this matter.*
- *Their principal place of business is rented and proper documents like Latest rent agreement & electric bill attached.*
- *Their additional place of business is also rented and documents related to this like Rent agreement along with ownership documents i.e. Latest Electricity Bill/Gram Panchayat Tax receipts attached.*



- They are proprietorship firm and Proprietor's self owned resident place address proof as electricity bill with PAN/Aadhar Card attached.
- As per rented properties owner's concern NOC from principal place or additional place's owner to their business is not needed because he had made rent agreement with them for particular place only and its business owner's decision for expand the business and properties owner has not concern in this matter.
- Time line for approval or rejection of their application was not followed and Reason of rejection not acceptable.

In view of above, the *appellant* has made prayer as under :

- Restore their Amendment of Registration application as they want to expand their business & grant them amended registration.

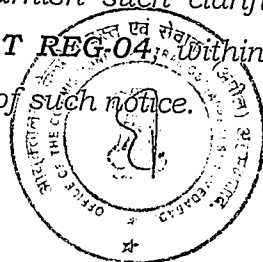
4. Personal Hearing in the matter was held on 25.04.2023 wherein Mr. Sunder V. Mudaliar, Proprietor and Mr. Ashwinkumar G. Bhesaniya appeared on behalf of the *appellant* as authorized representatives. During PH they have stated that no opportunity of being heard was provided to them before issuing the *impugned order*. Further, they have stated that they have nothing more to add to their written submissions till date.

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 Amendment 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,

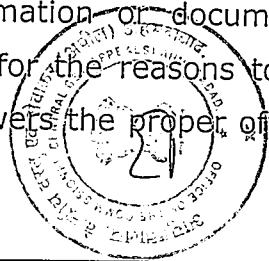
the notice in **FORM GST PEG-03** may be issued not later than thirty days from the date of submission of the application.]

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**.

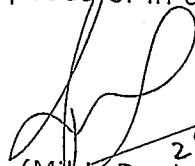
6. In the impugned order Application for Amendment was rejected due to unsatisfactory reply and non-compliance to queries raised under Rule 9 (2) i.e. in respect of notice issued in Form REG 03. I find from the documents made available to me that the *appellant* complied with queries raised in the show cause notice on dated 09.03.2023. GST portal also show that clarification was filed in Form GST REG 04 on 09.03.2023. Therefore, findings made in this regard I find is factually wrong and hence this reason for rejection of registration I find is not a justifiable and sustainable reason. I further find that Rule 9 of CGST Rules, 2017 envisage that the proper officer, if not satisfied with the clarification, information or documents furnished, can reject the application for registration for the reasons to be recorded in writing. Proviso 2 to Rule 9 further empowers the proper officer



to carry out physical verification of premises. In the subject case, even though the *appellant* has submitted clarification/additional information/documents in Form GST REG 04, no reasons was recorded in writing with regard to the same. On the contrary the application was rejected due to unsatisfactory/non submission of compliance to notice. However, during appeal the appellant in respect of queries raised in the notice, produced copies of rent agreements duly notarized, Aadhar Cards, PAN Cards. In view of above, I hold that the *impugned order* passed by the *adjudicating authority* rejecting application for amendment 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*.

7. 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.


(Mihir Rayka) 28/04/23

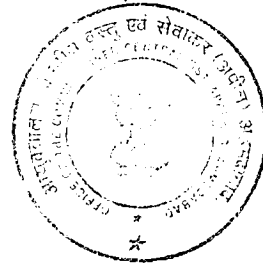
Additional Commissioner (Appeals)

Date: 28.04.2023

Attested


(Dilip Jaday)
Superintendent (Appeals)
By R.P.A.D.

To,
M/s. Cranetech Equipments
(Legal Name – Sunder Vishwanathan Mudaliar),
Phase – III, Plot No. 1110/B, GIDC, Nr. Kalupur Bank,
Vatva, Ahmedabad – 382 445



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/Assistant Commissioner, CGST, Division-II; Ahmedabad South.
5. The Superintendent, Range – II, Division – II, Ahmedabad South.
6. The Superintendent (Systems), CGST Appeals, Ahmedabad.
7. Guard File.
8. P.A. File

