



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- 20230864SW0000333A7E

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/2270/2023 -APPEAL / 14822 - 28

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-JC-96/2023-24**
दिनांक Date : **22.08.2023** जारी करने की तारीख Date of Issue : **23-08-2023**

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 **ZA2407230935965 DT. 14.07.2023** issued by The Superintendent, CGST, Division-IV, Ahmedabad South

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

Appellant	Respondent
M/s. Gazala Entrprise (Legal Name - Rangrej Mohammad Aafrid Yasinbhai), 9/B/1 - Gujarat Row House, Rasulabad Society, Shahalam, Ahmedabad-380028	The Superintendent, CGST, Division-IV, Ahmedabad South

(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 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. Gazala Enterprise (Legal Name – Rangrej Mohammad Aafid Yasinbhai)**, 9/B/1 – Gujarat Row House, Rasulabad Society, Shahalam, Ahmedabad-380028 (hereinafter referred to as the '**Appellant**') on dated 07.08.2023, against the Order No.ZA2407230935965 dated 14.07.2023 (hereinafter referred to as the '**Impugned Order**') passed by the Superintendent, CGST, 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 AA240623096729Q dated 24.06.2023. The *appellant* was issued Show Cause Notice under reference number ZA240723024336S dated 04.07.2023 for cancellation of registration for the following reasons:

(i) Please upload notarized consent letter mentioning full address of premises with photograph of Censenter mentioning relation with applicant and rent status and signature of the witness. Ld. Notary stamp with registration no., expiry date and Sl. No. of entry should be clearly visible.

(ii) Please upload valid legal latest ownership documents i.e. Property Tax Bill/Index2 / copy registered sale deed/Property Card having name of owner and complete address of the business premises as mentioned in form.

(iii) Principal place of business is residence. Please clarify how wholesale/retail business will be carried out from residence as no additional place of business declared for storing goods.

(iv) Please upload scanner copy of photo id-PAN/Aadhaar/Voter id of all the concerned persons.

(v) If the premise declared as the Principal place of business is owned by multiple owners kindly upload consent agreement duly executed before a public notary.

3. Thereafter, the *adjudicating authority* has rejected the application for registration vide *impugned order* dated 14.07.2023, wherein mentioned that

- The reply has been examined and the same has not been found to be satisfactory for the following reasons :
 - Incomplete response to query-memo as all the details/documents as requested for are not uploaded and only few points complied. Accordingly, application is rejected u/r. 9(4) of the CGST Rules, 2017.

4. Being aggrieved with the *impugned order* the *appellant* has filed the present appeal on the following grounds:

- They have furnished all the documents in annexure-"B Colly". Then after department issued order that ordered was rejection of application for registration on dated 14.07.2023 vide reference number ZA2407230935965.
- They have submitted all the documents to department and all the documents are correct.
- They applied first time registration in Gujarat state.
- They are residing in India, so no any doubt his run away to another country.
- They further pray to allow appeal application and proved GSTIN. They further promised that they will furnish all the GST returns without any delay. They will obey all terms & Condition.

Personal Hearing:

5. Personal Hearing in the matter was held on 17.08.2023 wherein Mo. Fazil M. Shaikh appeared on behalf of the 'Appellant' as authorized representative. During P.H. he has stated that all desired documents have been submitted but without consideration their registration application is rejected. Therefore it is requested to allow appeal.

Discussion and Findings :-

6. I have carefully gone through the facts of the case, grounds of appeal, submissions made by the *appellant* and documents available on record. At the outset, I find that the *impugned order* was issued on dated 14.07.2023 and present appeal was filed online on dated 07.08.2023 i.e. within the three months time limit as prescribed under Section 107 of the CGST Act, 2017.

7(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 14.07.2023 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 ⁵[may], for reasons to be recorded in writing, reject such application and inform the applicant electronically in **FORM GST REG-05**.

7(ii). In the subject case, the appellant vide appeal memorandum, has stated that they have submitted clarification/additional information/documents to the department on 24.06.2023. 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 ownership documents i.e. Property Tax Bill, notarized consent letter/NOC (mentioning that First floor of the registered property will be use for doing business under the name of Gazala Enterprise and that no rent will be charge from him for this purpose) and photo id-PAN/Aadhar.

7(iii). I further order that the appropriate authority may consider their request for revocation of cancellation of their registration made in consequent to this Order in accordance with the provisions of CGST Act and Rules framed thereunder after verification of all the required documents as mentioned above, submitted by the appellant. The 'Appellant' is also directed to submit the documents in consonance with the Instruction No. 4/3/2020-GST dated 27.11.2020 before the ^{Registration} ~~adjudicating~~ authority. Accordingly, I set aside the impugned order and allow the appeal filed by the 'Appellant'.

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: 22.08.2023

Attested

(Sandheer Kumar)
Superintendent (Appeals)
Central Tax, Ahmedabad

By R.P.A.D.

To,
M/s. Gazala Enterprise,
(Legal Name-Rangrej Mohammad Aafriid Yasinbhai),
9/B/1 - Gujarat Row House, Rasulabad Society,
Shahalam, Ahmedabad-380028.

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-IV Narol, Ahmedabad South.
5. The Superintendent, Range - I, Div. IV Narol, Ahmedabad South.
6. The Superintendent (Systems), CGST Appeals, Ahmedabad.
7. Guard File.
8. P.A. File



