



सत्यमेव जयते

आयुक्तकाकार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeal Ahmedabad Commissionerate
जीएसटी भवन, राजस्व मार्ग, अम्बावाडी अहमदाबाद ३८००१५
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DIN NO.: 20240564SW0000222D45

(क)	फ़ाइल संख्या / File No.	GAPPL/ADC/GSTP/2305/2024/ u&su-59
(ख)	अपील आदेश संख्या और दिनांक / Order-In - Appeal and date	AHM-CGST-001-APP-JC-19/2024-25 and 30.04.2024
(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	01.05.2024
(ङ)	Arising out of Order-In-Original No. ZA240424129617K dated 24.04.2024 passed by The Superintendent, CPC-PCCO, CGST Ahmedabad.	
(च)	Name of the Appellant	Name of the Respondent
	M/s Ivelox Digisol (OPC) Private Limited, Ahmedabad, Nyay Marg, Tower A, 24, GJAHM, 380015	The Superintendent, CPC-PCCO, 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) 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. Ivelox Digisol (OPC) Private Limited**, Ahmedabad, Nyay Marg, Tower A, 24, Ahmedabad Gujarat 380015 (hereinafter referred to as "**Appellant**") against the Order No. ZA240424129617K dated 24.04.2024 (hereinafter referred to as "**Impugned Order**") passed by the Superintendent, CPC-PCCO, CGST, Ahmedabad. (hereinafter referred to as "**the Adjudicating Authority/Proper Officer**").

2. Brief facts of the case are that the *appellant* is registered under the temporary UIN No.242400085123TRN and had applied for GST registration. The appellant was issued with a Show Cause Notice wherein it was proposed that their registration application is liable to be cancelled for the reasons no proper supporting documents were provided to vouch their PPOB. The adjudicating authority vide her impugned order dated 24.04.2024 has rejected the GST registration application of the appellant for the reasons "*Inspite of query, the applicant has not uploaded rent agreement. Further it is also noticed that the premises is leased by Regus Business Centre Ahmedabad Private Ltd and not owner of PPOB, therefore NOC from original owner of the premises has not been uploaded for sub-letting the premises to the applicant/third party. Also the address (Shop No./Premises No.) showing in Electricity Bill and Tax Bill is not mentioned in 16(a) of application. In view of the above, application is rejected u/r 9(4) of the CGST Rules, 2017.*"

3. Being aggrieved with the impugned order, the appellant filed appeal on 25.04.2024 on the following grounds:

(a) The Adjudicating authority has rejected their gst registration application on unlawful ground inspite of submitting all necessary document. The assessing officer has sought for NOC from the owner of the premises, however as the tenant is in the business of letting the premises in the international and globally and it's a US based company.

(b) In the virtual agreement submitted, no office number is being mentioned as the whole and full are letting to the REGUS.

With the above submissions, the appellant requested to allow their appeal.

Personal Hearing

4. Personal hearing in the matter was held on 30.04.2024 wherein Shri. Shishir Parikh, Tax Consultant and Shri Devang Desai, family member appeared before me on behalf of the appellant as authorized representative. It is submitted that all documents as required under the SOP have been submitted. The PPOB is a co-working space and all legal documents to this effect have been submitted. Their business is to provide IT services like email, cyber security, IT infrastrucre etc. They will be dealing with multinationals like IBM etc.

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 :

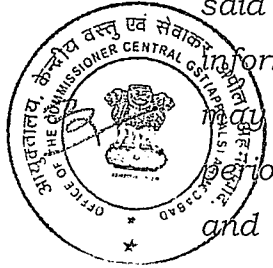
(2) Where the application submitted under rule 8 is found to be deficient, either in terms of any information or any document required to be furnished under the said rule, or where the proper officer requires any clarification with regard to any information provided in the application or documents furnished therewith, he shall 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.

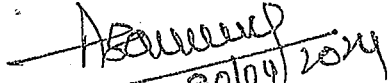
(4) Where no reply is furnished by the applicant in response to the notice issued under sub-rule (2) or where the proper officer is not satisfied with the clarification, information or documents furnished, he ⁵[may], for reasons to be recorded in writing, reject such application and inform the applicant electronically in **FORM GST REG-05**.

6. In the impugned order Application was rejected citing the reason no rent agreement uploaded and there is mismatch in the address shown in the Electricity Bill and Tax Bill and that of column 16(a) of the application. During the course of personal hearing, the appellant furnished copies of Rent Agreement, Virtual office Agreement, Letter of Income Tax Deptt. Dated 28.02.2024 allotting TAN Number etc. The appellant in the personal hearing stated that they have not been given any office number as they have obtained co-working space on 11th floor, and the entire floor has been taken on rent by Regus Business Centre Ahmedabad Pvt Ltd., who had allotted them co-working space for which Virtual Office Agreement has been executed. Further, I observe from the letter dated 28.02.2024 of Income Tax department wherein TAN number allotted to the appellant, the address has been correctly mentioned.

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।

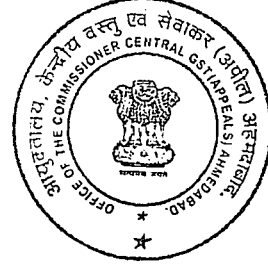
8. The appeal filed by the *appellant* stands disposed of in above terms.


 (Adesh Kumar Jain)
 Joint Commissioner (Appeals)

Date: .04.2024

Attested


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



By R.P.A.D.

To,
 M/s Ivelox Digisol (OPC) Private Ltd.,
 Ahmedabad, Nyay Marg, Tower A-24
 Ahmedabad Gujarat 380 015

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

