



सत्यमेव जयते

आयुक्तकायालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeal Ahmedabad Commissionerate
जीएसटी भवन, राजस्व 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/E-mail

DIN NO.: 20240564SW0000111511

(क)	फ़ाइल संख्या / File No.	GAPPL/ADC/GSTP/2513/2024 / 8646-51
(ख)	अपील आदेश संख्या और दिनांक / Order-In – Appeal and date	AHM-CGST-001-APP-JC-31/2024-25 and 16.05.2024
(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	17.05.2024
(ङ)	Arising out of Order-In-Original No. ZA240524019866E dated 03.05.2024 passed by The Superintendent, CPC-PCCO, CGST Ahmedabad.	
(च)	Name of the Appellant	Name of the Respondent
	M/s Fefco Cranesystems Private Limited, 9, Bhumi Industrial park, Opp. Karmabhumi Estate, Bakrol, Daskroi, Ahmedabad- 382430, Gujarat	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) <u>Full amount of Tax, Interest, Fine, Fee and Penalty</u> arising from the impugned order, as is admitted/accepted by the appellant; and (ii) A sum equal to <u>twenty five per cent</u> 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 .



अपीलिय आदेश/ 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. Fefco Cranesystems Private Limited**, 9, Bhumi Industrial Part, Opp. Karmabhumi Estate, Bakrol, Daskroi, Ahmedabad - 382430 (hereinafter referred to as "Appellant") against the Order No. ZA240524019866E dated 03.05.2024 (hereinafter referred to as "*Impugned Order*") passed by the Proper Officer, 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 AA240424081901D dated 20.04.2024 under the Central Goods and Services Tax Act, 2017 vide GST Registration GSTIN Temporary ID 242400088111TRN. In response to said application a Notice for seeking additional information / clarification / documents was issued to the appellant on 26.04.2024 and asked to submit reply. Thereafter, the *adjudicating authority* has rejected the Application vide *impugned order* dated 03.05.2024,

wherein mentioned that -

"Query was raised, "Pl upload Certified True Copy of Resolution passed by the BoD for appointing Authorised Signatory" since the applicant being a Company. However, the applicant failed to upload the same and hence the ARN is rejected under Rule 9(4) of the CGST Rules, 2017."

3. Being aggrieved with the impugned order, the appellant filed appeal on 04.05.2024 on the following grounds:-

- ⊙ The appellant provided copies of PAN, AADHAR card of proprietor/Directors of the company on the same day of receipt of Show Cause Notice,
- ⊙ In spite of providing documents, their application for registration got rejected for a new reason that Certified True Copy of Resolution passed by the BoD for appointing the Authorised Signatory. Had the documents be requested earlier, they would have furnished along with other documents.
- ⊙ With the above submissions, requested to allow their appeal.

PERSONAL HEARING

4. Personal hearing in the matter was held on 14.05.2024 wherein Shri Amitkumar H.Patel, Director and Ms.Palak Shah, Chartered Accountant appeared before me as representatives on behalf of the appellant. It is

submitted by them that due to technical glitch they could not upload, Now they have produced copy of the Resolution of BoD. In view of the above, requested to allow 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. 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**.

6. During the course of personal hearing, the appellant informed that due to certain technical glitch they could not upload the copy of the Certified True Copy of Resolution passed by the BoD for appointing the Authorised Signatory and submitted the same.

7. In view of above, since the appellant has submitted the requisite 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 pass order accordingly.

8. अपीलकर्ता द्वारा दर्ज की गई अपील कानिपटारा उपरोक्त तरीके से किया जाता है।

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

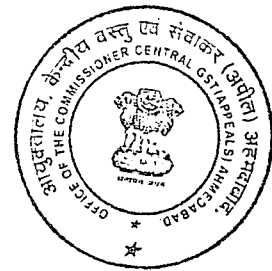
Adesh Kumar Jain
16/05/2024
(आदेश कुमार जैन)
(Adesh Kumar Jain)
संयुक्त आयुक्त (अपील्स)

Joint Commissioner (Appeals)

Date: .05.2024

// Attested //

Vijayalakshmi V
(Vijayalakshmi V) 17/5/24
Superintendent (Appeals)
Central Tax, Ahmedabad



By R.P.A.D.

To,
M/s. Fefco Cranesystems Private Limited,
9, Bhumi Industrial Park,
Opp.Karmabhumi Estate, Bakrol
Daskroi,Ahmedabad, Gujarat 380430

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. Commissioner, CGST, Division-V, Ahmedabad South.
5. The Nodal Officer, CPC-PCCO, CGST Ahmedabad Zone.
6. The Superintendent (Systems), CGST & C. Ex., Appeals, Ahmedabad.
7. Guard File.
- ~~8.~~ P.A. File

