



सत्यमेव जयते

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

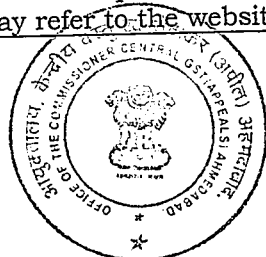


**By Regd. Post/E-mail**

**DIN NO.: 20240564SW000080087E**

|     |   |   |
|-----|---|---|
| (क) | फ़ाइल संख्या / File No.   | GAPPL/ADC/GSTP/2621/2024  |
| (ख) | अपील आदेश संख्या और दिनांक / Order-In - Appeal and date   | AHM-CGST-001-APP-JC-32/2024-25 and 16.05.2024   |
| (ग) | पारित किया गया / Passed By  | श्री आदेश कुमार जैन, संयुक्त आयुक्त (अपील)<br>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. ZA2404242489774 dated 30.04.2024 passed by The Superintendent, CPC-PCCO, CGST Ahmedabad. |   |
| (च) | <b>Name of the Appellant</b>  | <b>Name of the Respondent</b>   |
|     | M/s Panchatv Bharat Private Limited, Ahmedabad, Makarba, B-806,24, GJAHM, 380007  | 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।<br>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 -<br>(i) Full amount of Tax, Interest, Fine, Fee and Penalty arising from the impugned order, as is admitted/accepted by the appellant; and<br>(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 <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> को देख सकते हैं।<br>For elaborate, detailed and latest provisions relating to filing of appeal to the appellate authority, the appellant may refer to the website <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> .   |



**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. Panchatv Bharat Pvt Ltd.**, Makarba, B-806, 24 Makarba, Ahmedabad - 380007 (hereinafter referred to as "Appellant") against the Order No. ZA2404242489774 dated 30.04.2024 (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 AA240424059402J dated 17.04.2024 under the Central Goods and Services Tax Act, 2017 vide GST Registration GSTIN Temporary ID 242400086267TRN. In response to said application a Notice for seeking for modifying the PPOB. Thereafter, the *adjudicating authority* has rejected the Application vide *impugned order* dated 30.04.2024, wherein mentioned that –  
*"In spite of query i.e., "Please update/modify the PPOB, applicant has not modified the PPOB. Further, there is variance in declared PPOB (B-806, 8<sup>th</sup> Floor, Titanium Business Park, Makarba, Ahmedabad 370007 and updated document i.e., rental agreement (B-806, Titanium Business Park near Corporate Road, Makarba, Ahmedabad 380015). Such variance cannot be overlooked hence, application is rejected u/r 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's application for registration got rejected due to mismatch in PINCODE. They have now submitted updated Rent Agreement with the correct pincode along with the electricity bill of the premises. With these submissions, the appellant requested to allow their appeal and grant them registration.

**PERSONAL HEARING**

4. Personal Hearing in the matter was held on 15.05.2024, wherein Shri Sooraj Gupta, Director appeared before me on behalf of the appellant as authorized signatory. It is submitted that now new agreement with PINCODE as mentioned in the Electricity Bill is against prepared and submitted. Further there is no change in address at any place only some grammatical errors might have occurred. The PPOB is location at a Big Corporate Commercial Building and is landmark in that vicinity. With these submissions, requested to allow their 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 <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. During the course of personal hearing, the appellant informed that they have made requisite corrections in their Rent Agreement, whereby the PINCODE of their PPOB is corrected accordingly to their Electricity Bill. Further, the appellant submitted copies of the amended Rent Agreement and Electricity Bill.

7. In view of above, since the appellant has submitted corrected/amended 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 का निपटारा उपरोक्त तरीके से किया जाता है।

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

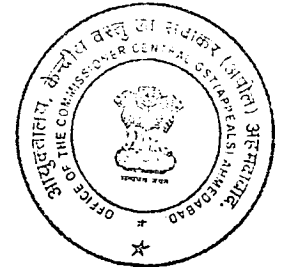
*Adesh Kumar Jain*  
16/05/2024  
(आदेश कुमार जैन)  
(Adesh Kumar Jain)  
संयुक्त आयुक्त (अपील्स)

**Joint Commissioner (Appeals)**

Date: .05.2024

// Attested //

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



By R.P.A.D.

To,  
M/s. Panchtv Bharat Private Ltd.,  
B-806, 24, Makarba  
Ahmedabad  
Gujarat 380007

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-VII, 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