

<p>प्रधान मुख्य आयुक्त कार्यालय केंद्रीय माल और सेवा कर, अहमदाबाद क्षेत्र जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी, अहमदाबाद- ३८००१५</p>		<p>Office of the Principal Chief Commissioner Central Goods & Services Tax, Ahmedabad Zone, GST Bhavan, Revenue Marg, Ambawadi, Ahmedabad- 380015</p>
<p>Telephone: 079-26302133/6499</p>		<p>Email: ccu-cexamd@nic.in</p>

Through email

A.	File Number	GCCO/RTI/FAAA/41/2023- Tech
B.	Order in Appeal No.	03/RTI APPEAL (PCCO)/FAA/AHD/2022-23
C.	Passed by	Shri Shreeram Vishnoi, Joint Commissioner & Appellate Authority, O/o - Principal Chief Commissioner Central GST, Ahmedabad Zone
D.	Date of Order	13-07-2023
E.	Name and address of Applicant	Shri Hiren Patel, Mota Parkota Viramgam, Ahmedabad.

1. This Order-in-Appeal is granted to the concerned free of charge.
2. Any person aggrieved by this Order-in-Appeal may file an appeal under section 19 (3) of the Right to Information Act, 2005 to Central Information Commission, CIC Bhawan, Baba Gangnath Marg Munirka, New Delhi-110067.
3. Appeal shall be filed within ninety days from the date of receipt of this order in accordance with the provisions of section 19 (3) of the Right to Information Act, 2005, before the Central Information Commission.

ORDER-IN-APPEAL

4. Brief facts of the case:

1. The RTI Appeal under consideration has been filed by Shri Hiren Patel against the online reply given by the CPIO, Office of the Principal Chief Commissioner of Central GST, Ahmedabad Zone with reference to his online RTI Application bearing Registration No. CCEAB/R/T/23/00128 dated 02-05-2023. The present appeal having Registration Number CCEAB/A/E/23/00002 dated 16-06-2023 has been filed online by the appellant.

2. The appellant vide his RTI application bearing Registration No. CCEAB/R/T/23 / 00128, dated 02-05-2023 had sought certain information enclosing as Annexure, FORM GST REG-02 & 03. RTI request details are as under:

RTI Request Details			
Registration No. :	CCEAB/R/T/23/00128	Date of Receipt :	02/05/2023
Transferred From :	Directorate General of Goods and Services Tax (DGGST) on 02/05/2023 With Reference Number :		

I/1423748/2023

	DGSTX/R/E/23/00152		
Remarks :	Madam/ Sir Please find the RTI for necessary action. Sincere regards		
Type of Receipt :	Electronically Transferred from Other Public Authority	Language of Request :	English
Name :	HIREN PATEL	Gender :	Male
Address :	Mota Parkota, Viramgam, Ahmedabad, Pin:382150		
State :	Gujarat	Country :	India
Phone No. :	+91-9723145931	Mobile No. :	+91-9723145931
Email :	patel.hiren298@gmail.com		
Status(Rural/Urban) :	Urban	Education Status :	Graduate
Letter No. :	Details not provided	Letter Date :	Details not provided
Is Requester Below Poverty Line ? :	No	Citizenship Status	Indian
Amount Paid :	0 (RTI fee is received by Directorate General of Goods and Services Tax (DGGST) (original recipient))	Mode of Payment	Payment Gateway
Does it concern the life or Liberty of a Person?:	No(Normal)	Request Pertains to :	
Information Sought :	My name is Hiren Patel I am a tax consultant I applied new GST number of my client GST application date is 06 APRIL 2023 I have received notification on 26 APRIL 2023 I replied against the notice on 27 APRIL 2023 And my GST application was rejected on 02 MAY 2023 Why was my GST application rejected		
Original RTI Text :	My name is Hiren Patel I am a tax consultant I applied new GST number of my client GST application date is 06 APRIL 2023 I have received notification on 26 APRIL 2023 I replied against the notice on 27 APRIL 2023 And my GST application was rejected on 02 MAY 2023 Why was my GST application rejected		

5. In response to the above application, the CPIO in the Office of the Principal Chief Commissioner of Central GST, Ahmedabad Zone, replied the said RTI application dated 02-05-2023 vide OIO No-No. 02/RTI (CCO)/AHD/2023-24 dated 23-05-2023, which is as under:-

The ARN AA240423023152Y dated 06.04.2023 as shown in the applicant's application on GST portal was allocated by the system for physical verification, as the application fell under the category "Aadhaar not authenticated". The PV conducting officer in his report had proposed to cancel the ARN as the premises was found locked and documents were not verified. Accordingly, the application was rejected by the proper officer. Further, it is to mention that the applicant may file fresh application with complete details/documents or in case they are still aggrieved, they may file an appeal before the Appellate Authority.

6. Being aggrieved by the same, the applicant filed the present RTI Appeal on RTI portal having Registration Number CCEAB/A/E/23/00002 dated 16-06-2023 against the above reply given by the CPIO, Office of the Chief Commissioner of Central GST, Ahmedabad Zone, the details of which are as under: -

RTI Appeal Details			
RTI Appeal Registration No. :	CCEAB/A/E/23/00002	RTI Appeal Received Date :	16/06/2023
RTI Request Registration No. :	CCEAB/R/T/23/00128	RTI Request Registration Date :	02/05/2023
Name :	HIREN PATEL	Gender :	Male
Address :	Mota ParkotaViramgamAhmedabad		
Pin Code :	382150		
State :	Gujarat	Country :	India
Phone :	+91-9723145931	Mobile No :	+91-9723145931
Email :	patel.hiren298@gmail.com		
Status :	Urban	Educational Status :	
Citizenship :	Indian	Is Appellant below poverty line? :	No
CPIO of Public Authority Approached :	Details not provided	CPIO's Order/Decision Date :	Details not provided
CPIO's Order/Decision No. :	Details not provided		
Ground For Appeal :	Any Other ground		
Text of RTI First Appeal :	This not valid reson. i have submited reply and then next day not conctected and rejected my application why		

7. Upon receipt of the present RTI appeal dated 02-05-2023 on RTI portal, letter dated 28-04-2023, was issued vide File Number GCCO/RTI/FAAA/41/2023-TECH-O/o Pr CC-CGST-ZONE-AHMEDABAD to the Appellant giving a Personal

I/1423748/2023

Hearing before the First Appellate Authority, PCCO, CGST Zone, at 1200 Hours on 07-07-2023. Shri Hiren Patel appeared in Personal Hearing wherein-

“He has reiterated the submissions made in appeal dated 16-06-2023 wherein he has asked for the reason of cancellation of application for registration bearing ARN- AA240423023152Y for M/s Alpha Electrical Services. In the course of discussion during PH, Shri Hiren Patel (appellant) admitted that he is not an authorised person as per 2(15) of CGST Act, 2017 and does not hold any documents regarding authorization issued under section 116(1) of CGST Act, 2017 on behalf of M/s Alpha Electrical Services and he had filed RTI application/appeal only to bring it to the notice of higher authority. He also submitted that now GSTIN has been issued to M/s Alpha Electrical Services and business is running properly”.

8. Discussion & finding:

8.1 I have carefully gone through the facts of the case and submissions made by the appellant in the matter of RTI application having registration number CCEAB/R/T/23/00128 dated 02-05-2023 and reply by the CPIO vide OIO No-02/RTI (CCO)/AHD/2023-24 dated 23-05-2023 and observe that –

8.2. Prima facie, it appears that the information sought in RTI application dated 02-05-2023 was third party information as per section 11 of RTI Act, 2005 as the information has been asked regarding the rejection of granting GST Registration bearing ARN AA240423023152Y for M/s Alpha Electrical Services. The appellant does not hold any documents regarding authorization issued under section 116(1) of CGST Act, 2017 on behalf of M/s Alpha Electrical Services.

8.3. The Appellant, during the course of PH before me, has admitted that he is not an authorised person as per Section 2(15) of CGST Act, 2017 and does not hold any documents regarding authorization issued under section 116(1) of CGST Act, 2017 on behalf of M/s Alpha Electrical Services and he had filed RTI application/appeal only to bring it to the notice of higher authority. He also submitted that now GSTIN has been issued to M/s Alpha Electrical Services and business is running properly”.

8.4 However, I proceed further to consider the present appeal in view of the findings of the CPIO in his order dated 23-05-2023 and other facts and records regarding processing and eventual rejection of ARN – AA240423023152Y for obtaining registration under GST. Post application, the said ARN was assigned to Centre and further marked for physical verification as ‘AADHAR’ was not authenticated by the system. The officer assigned with the task of verification found the premises locked and therefore couldn’t verify the documents at the material time and proposed to cancel the ARN. Accordingly, the said ARN for obtaining the application was rejected by the proper officer.

8.5 CPIO in his order has categorically advised the applicant (here appellant) to file fresh application along with complete details or to file appeal before the Appellate Authority against the impugned rejection of his application for obtaining registration under GST.

8.6. The information provided to the applicant (here appellant) vide OIO dated 23-05-2023 in response to RTI application dated 02-05-2023 is proper, legitimate and within the purview of authority provided by law. I find no merit in the present appeal to set aside the said order of the CPIO.

I/1423748/2023

Order

I uphold the order dated 23-05-2023 of the CPIO and the appeal filed by the appellant i.e. Shri Hiren Patel stands dismissed.

Signed by

Shree Ram Vishnoi

(Shri Shree Ram Vishnoi)
Date: 13-07-2023 17:21:30
(First Appellate Authority)

Joint Commissioner

Central GST, Ahmedabad Zone

By Email

To

Shri Hiren Patel

Mota Parkota

Viramgam Ahmedabad

Copy to:

1. The CPIO, CCO, Central GST, Ahmedabad Zone, Ahmedabad for information please.
2. The Superintendent (Systems), PCCO, CGST & Central Excise, Ahmedabad Zone with a request to upload the same on the website.