प्रधान मुख्य आयुक्त कार्यालय केंद्रीय माल और सेवा कर, अहमदाबाद क्षेत्र जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी, अहमदाबाद- ३८००१५



Office of the Principal Chief Commissioner Central Goods & Services Tax, Ahmedabad Zone, GST Bhavan, Revenue Marg, Ambawadi, Ahmedabad- 380015

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By Email

क.	फाइल संख्या		GCCO/RTI/APP/571/2024-Tech
A.	File Number		GCCO/RTI/APP/571/2023-Tech
ख.	मूल आदेश संख्या		62/RTI (CCO)/AHD/2023-24
В.	Order in Original No.		62/RTI (CCO)/AHD/2023-24
ग.	पारितकर्ता अधिकारी		श्री पंकज सिंह
			संयुक्त आयुक्त एवं केंद्रीय लोक सूचना अधिकारी,
			कार्यालय, प्रधान मुख्य आयुक्त केंद्रीय वस्तु
			एवं सेवाकर, अहमदाबाद क्षेत्र.
C.	Passed by		Shri Pankaj Singh
			Joint Commissioner & CPIO,
			Office of the Principal Chief Commissioner
			Central GST, Ahmedabad
			Zone.
घ.	आदेश जारी करने की तारीख		approved date
D.	Date of order/Issue		approved date
ड.	आवेदक का नाम और पता		मिस्टर दौवा रहमानाली गुलामबास, गांव - मोलीपुर, टीए-
			वडनगर, जिला- महेसाणा, भारत, पिन:384355
E.	Name and address	of	Mr. DAUVA RAHEMANALI GULAMABBASILLAGE
	Applicant		MOLIPUR ,TA- VADNAGAR, DIST- MAHESANA, IND
			Pin:384355

- 1. यहमूलआदेशसम्बंधितव्यक्तिकोनिशुल्कप्रदानिकयाजाताहै | This Order-in-Original is granted to the concerned free of charge.
 - 2. इस मूल आदेश द्वारा असंतुष्ट कोई भी व्यक्ति, सूचना का अधिकार अधिनियम, 2005 की धारा 19 (1) के अंतर्गत श्री श्रीराम विश्लोई, अपर आयुक्त(प्र. मु. आ. का.), केंद्रीय वस्तु एवं सेवाकर, अहमदाबाद जोन, सातवीं मंजिल, केंद्रीयजी.एस.टी. भवन, पॉलिटेक्निक के पास, अंबावाड़ी, अहमदाबाद के समक्ष अपील दाखिल करे |

Any person aggrieved by this Order-in-Original may file an appeal under section 19 (1) of the Right to Information Act, 2005 to Shri Shreeram Vishnoi, Additional Commissioner (PCCO), Central GST, Ahmedabad Zone, $7^{\rm TH}$ floor, Central GST Bhavan, Nr. Polytechnic, Ambawadi, Ahmedabad.

3. सूचना का अधिकार अधिनियम, 2005 की धारा 19 (1) के उपबंधों के अनुसार, इस आदेश की प्राप्ति की तारीख से 30 दिवस के अंदर अपीलीय प्राधिकारी के समक्ष अपील दाखिल की जानी है

Appeal shall be filed within thirty days from the date of receipt of this order in accordance with the provisions of section 19 (1) of the Right to Information Act, 2005, before the Appellate Authority.

OIO No. 62/RTI (CCO)/AHD/2023-24

Findings and Order in respect of RTI Applications dated **08-03-2024**, filed by Mr. DAUVA RAHEMANALI GULAMABBASeeking information under the provisions of Right to Information Act, 2005, are as under: -

1. Brief Facts: -

RTI Applications, dated **08-03-2024** filed by Mr. DAUVA RAHEMANAL GULAMABBAS (herein after referred to as the "Applicant")vide Registration No. **CCEAB/R/T/24/00021**, seeking information under the provisions of Right to Information Act, 2005, has been received by this office on **08-03-2024**.

2. The information sought by the applicant is as mentioned below: -

In form REG-30 rejection comments three reasons to reject my application. Please provide bellow information as per rti act 2005

Rejection Reasons

- 1 No Business Activity Found at the Place
- 2 No Stock Found at the Place
- 3 No Sign Board of Business Name Available at Business Place

1 No Business Activity Found at the Place

Question 1 Can an e-commerce business be started (startup) in inter-state without a GST number

Question 2 If yes, then state the rules and regulations of GST for it

Question 3 If an inter-state e-commerce business cannot be started without a GST number then what business activity is mandatory before getting a GST number so that GST rejection does not happen

Question 4 If GST NUMBER is mandatory, then can a GST officer include NO BUSINESS ACTIVITY FOUND as a reason for rejection for e-commerce business If yes then provide information about it

2 No Stock Found at the Place

Question 5 Is it mandatory to purchase stock before applying for a GST number

Question 6 If yes, then provide information about the rules and regulations

Question 7 And if it is not mandatory, then can it be included in the reason for rejection of GST application

Question 8 If it cannot be included in the reason for rejection of GST application or if it can be included then state the GST law and regulations regarding it and provide evidence

3 No Sign Board of Business Name Available at Business Place

Question 9 Is it mandatory to put up a sign board before applying for a GST number Question 10 If yes then state the rules and regulations of GST for it and provide evidence Question 11 If it is not mandatory,then can the GST officer include it in the reason for rejection of GST registration

Question 12 If the GST officer can include it in the reason for rejection of GST registration, then state the applicable GST laws and regulations and provide evidence for it."

- 3. Parawise/pointwise reply, as per data available with this office is as under:
- (1) to (12) Not Available.

Further, it is to inform that information pertains to State GST, Gujarat

4. If the applicant is not satisfied with this order, he may file an appeal under Section 19(1) of the RTI Act, 2005 before the Appellate Authority i.e. Shri Shreeram Vishnoi, Additional Commissioner (PCCO), Central GST, Ahmedabad Zone having his office at 7th Floor, Central GST Bhavan, Nr. Polytechnic, Ambawadi, Ahmedabad-380 015 within 30 days from the date of receipt of this order.

Joint Commissioner & CPIO

Copy to:

(I) Mr. DAUVA RAHEMANALI GULAMABBASILLAGE - MOLIPUR ,TA- VADNAGAF DIST- MAHESANA, INDIA, Pin:384355 on provided email ID : dauwarehmanali@gmail.com

(II) The Superintendent (Systems), PCCO, CGST & Central Excise, Ahmedabad Zone with a request to upload the information on the website.