

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,
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क.	फाइलसंख्या	GCCO/RTI/APP/1631/2023-Tech
A.	File Number	GCCO/RTI/APP/1631/2023-Tech
ख.	मूलआदेशसंख्या	15/RTI (CCO)/AHD/2023-24
B.	Order in Original No.	15/RTI (CCO)/AHD/2023-24
ग.	पारितकर्ताअधिकारी	श्री पंकज सिंह उपायुक्त एवं केंद्रीय लोक सूचना अधिकारी, कार्यालय, प्रधान मुख्य आयुक्त केंद्रीय वस्तु एवं सेवाकर, अहमदाबाद क्षेत्र.
C.	Passed by	Shri Pankaj Singh Deputy Commissioner & CPIO, Office of the Principal Chief Commissioner Central GST, Ahmedabad Zone.
घ.	आदेशजारीकरनेकीतारीख	#approved date#
D.	Date of order/Issue	#approved date#
ड.	आवेदककानामऔरपता	श्री सदावंत आर मकवाना सी/ओ. एन. वी. ज़ला, लक्ष्मी बंगलो, कौशल नगर, लालवाड़ी, हापा रोड, जामनगर, पिन:361110
E.	Name and address of Applicant	Shri Sadevant R Makwana C/O. N. V. Zala, Laxmi Bunglow,, Kaushal Nagar, Lalwadi, Hapa Road, Jamnagar, Pin:361110

1. यह मूल आदेश सम्बंधित व्यक्ति को निशुल्क प्रदान किया जाताहै।
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 धारा19 (1) के अंतर्गत श्री श्रीराम विश्नोई, संयुक्त आयुक्त (प्र. मु. आ. का.), केंद्रीय वस्तु एवं सेवाकर, अहमदाबाद जोन, सातवीं मंजिल, केंद्रीय जी.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 ShriShreeram Vishnoi, Joint Commissioner (PCCO), Central GST, Ahmedabad Zone, 7TH 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. 15/RTI (CCO)/AHD/2022-23

Findings and Order in respect of RTI Application dated **16-08-2023**, filed by Shri Sadevant R Makwana seeking information under the provisions of Right to Information Act, 2005, are as under: -

1. Brief Facts: -

An RTI Application, dated **16-08-2023** filed by Shri Sadevant R Makwana (herein after referred to as the "Applicant") vide Registration No. **CCEAB/R/T/23/00221**, seeking information under the provisions of Right to Information Act, 2005, has been received by this office on **16-08-2023**.

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

- 1) SOP FOR NEW GST REGISTRATION.

- 2) DOCUMENT LIST FOR GST REGISTRATION.

- 3) TIME TAKEN FOR GST REGISTRATION.

- 4) REVOCATION TIME PERIOD GUIDLINE COPY.

- 5) FROM GST APPLY HOW MANY TIME INTEREST AND PENALTY RELIEF GIVEN BY GOVT AND HOW MANY REGISTRATION TAKEN BENEFIT.

- 6) IF AADHAR NOT VERIFY ONLINE FROM PORTAL WHAT OTHER PROCESS.

- 7) HOW MANY GST THEFT SEARCH BY GUJARAT GST DEPARTMENT AND RECOVERY OF THE SAME FROM 01-07-2017

TO THIS DAY.

3. Parawise/pointwise reply, as per data available with this office is as under:

1) SOP FOR NEW GST REGISTRATION

As far as registrations to be granted by Centre, no SOP for Taxpayer / Trade has been issued. However, relevant provisions of CGST Act, 2017 and Rules made thereunder contains clear procedure of GST Registration from the stage of filing of application to approval / rejection of the same. These provisions are as below:

- Section-22 to 26 of CGST Act, 2017 for new registrations;
- Rule-8 to 14 and Rule 16/ Rule 25 of CGST Rules, 2017 for new registrations;
- Instruction No.03/2023-GST, dated 14/06/2023 issued by CBIC – Guidelines for processing of application for registration issued vide;
- Circular No.95/14/2019-GST, dated 28/03/2019 issued by CBIC – for Verification of applications for grant of new registration

2) DOCUMENT LIST FOR GST REGISTRATION:

Document list for GST registration is mentioned in Application for REG-01 AND REG-09 TO 12.

3) TIME TAKEN FOR GST REGISTRATION:

Mandatory Time-line for processing of GST Registration is mentioned under Rule 9 of the CGST Rules, 2017.

4) NIL

5) NIL

6) IF AADHAR NOT VERIFY ONLINE FROM PORTAL WHAT OTHER PROCESS:

In case Aadhar is not verified / not authenticated online from portal, the applicant would still be able to submit the application which will be governed as per proviso to Rule 9(1) of the CGST Rules, 2017.

7) *NIL*

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, Joint 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.

DeputyCommissioner & CPIO

Copy to:

- (I) Shri Sadevant R Makwana, C/O. N. V. Zala, Laxmi Bunglow,,
Kaushal Nagar, Lalwadi, Hapa Road,
Jamnagar, Pin:361110 on provided email ID :
msadevant@gmail.com
- (II) The Superintendent (Systems), PCCO, CGST & Central Excise,
Ahmedabad Zone with a request to upload the information on the
website.