

Mayur R. Parekh

1. Whether Registration application rejected was justified for non-submission of electricity bill though PAN and Aadhaar details as well as property tax receipts were provided by petitioner under the Provisions of CGST Act? Held : No The brief facts of the case are that the petitioner is engaged in the business of providing employment through consultancy, which fall within the purview of U.P. Goods & Service Tax Act (hereinafter referred to as, 'the Act'). On 17-8-2021, the petitioner applied for grant of registration under the Act through online mode. On submission of the application, an inspection was made at the business premises of the petitioner on 15-9-2021 and thereafter, notice was issued for providing certain information and documents in support thereof. On submission of reply, by means of the impugned order dated 23-9-2021, the application of the petitioner was.....