

OFFICE OF THE APPELLATE AUTHORITY (DELHI GST)
SPECIAL COMMISSIONER-I,
DEPARTMENT OF TRADE & TAXES
GOVT. OF N.C.T. OF DELHI
ROOM NO. 307, III FLOOR, VYAPAR BHAWAN,
I.P. ESTATE, NEW DELHI-110002

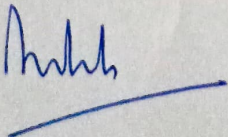
F. No.DT&T/OHA Appeal/SCTT-I/2023-24/346-350

Date: 27/02/2024

Name of the person/ dealer making the objection	:-	M/s Alaska Imaarat International Private Limited
Registration Number/GSTIN	:-	07AAQCA9153K1Z3
Ward	:-	61
Address	:-	Sunview Apartment, Pocket 4, Sector 11, Flat No 161, Ground Floor, Dwarka, New Delhi, West Delhi, Delhi, 110075

ORDER

1. This order shall dispose of an appeal in Form GST APL-01 filed on 11.10.2022 by the appellant namely, M/s Alaska Imaarat International Private Limited [Legal Name:- Alaska Imaarat International Private Limited], GSTIN 07AAQCA9153K1Z3 challenging the impugned order of cancellation of registration vide Ref. no. ZA0701220115454 dated 04.01.2022 passed by the Proper Officer (Ward-61)
2. Before advertng to the issue, it would be relevant to look into the facts of the present matter that a show cause notice (SCN) for cancellation of registration was issued by the Proper Officer (Ward-61) on 15.12.2021 for the reason 'Non compliance of any specified provisions in the GST or the Rules made thereunder as may be prescribed'. Since, no reply/response was received from the appellant; therefore impugned order of cancellation of





registration came to be passed on 04.01.2022 cancelling the registration w.e.f. 04.07.2021.

3. Being aggrieved, Appellant has filed present appeal under Section 107 of the Delhi Goods and Services Act, 2017 (hereinafter referred to as "DGST Act" in short) on 11.10.2022.
4. It is observed that several hearing notices have been issued to the Appellant through GST Portal requiring the presence on 13.10.2023, 15.12.2023 & 24.01.2024 and sent through Speed Post (Tracking ID: ED906599998IN & Tracking ID: ED280572288IN). However, no one appeared nor any communication has been received. The appeal proceedings are, therefore being conducted in the absence of the appellant/representative, on merits.
5. I have carefully persued the aforesaid impugned orders made available by the Appellant and considered the facts and circumstances of the case as well as the relevant legal provisions. The registration was cancelled vide impugned order dated 04.01.2022. As per sub section (1) of section 107 of the DGST/CGST Act, 2017, appeal against any decision or order passed under the Act by an Adjudicating Authority may be filed by a person before the Appellate Authority within three months from the date on which the said decision or order is communicated to such person. Further, subsection (4) of section 107 of the DGST/ CGST Act, 2017 provide the Appellate Authority with the power to condone a delay upto one month, if the appellant was prevented by sufficient cause in filing appeal within three months. In this case, the impugned order is dated 04.01.2022 and the present appeal has been filed on 11.10.2022, which is beyond the prescribed time-limit as per

Amul



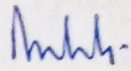
the above mentioned legal provisions of subsections (1) and (4) of section 107 of the CGST/DGST Act, 2017.

6. In view of the above facts & circumstances, the present appeal is hit by the limitation period explained in paragraph 5 above and is to be dismissed on this ground alone. Thus, appeal is disposed of in following terms:-

Appeal preferred by the appellant is dismissed *in limine*.

7. Ordered accordingly.




(AJAY KUMAR BISHT, IAS)
SPECIAL COMMISSIONER-I/
APPELLATE AUTHORITY

F. No./DT&T/OHA Appeal/SCTT-I/2023-24/346-350

Date: 27/02/2024

To,
M/s Alaska Imaarat International Private Limited
[Legal Name:- Alaska Imaarat International Private Limited]
GSTIN 07AAQCA9153K1Z3



Copy to:-

1. P.A. to Commissioner, VAT/State Tax;
2. VATO/AVATO/Ward Incharge (Ward-61);
3. Assistant Commissioner (L&J);
4. Guard File