

**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/ 376-380

Date: 01/03/2024

Name of the person/ dealer making the objection	:-	M/s Everyday
Registration Number/GSTIN	:-	07ADCPA8281A1Z2
Address	:-	Plot No. 52, Block-7, Western Extension Area, Karol Bagh Colony, Central Delhi, Delhi, 110005
Name of the Authorized Person making Objection	:-	Shri Bunti Pokhriyal, Advocate

ORDER

1. This order shall dispose of an appeal in Form GST-01 filed on 16.11.2023 by the appellant namely, M/s Everyday, [Legal Name:- MANISH ANAND], GSTIN 07ADCPA8281A1Z2 challenging the impugned order of cancellation of registration vide ref. no. ZA071222062477L dated 15.12.2022 issued by Proper Officer (ward-45) of Department of Trade & Taxes, Government of NCT of Delhi.
2. Being aggrieved the Appellant has filed the present appeal u/s 107 of the Delhi Goods & Services Tax Act, 2017 (hereinafter referred to as "DGST Act" in short) on 16.11.2023. Shri Bunti Pokhriyal, Advocate appeared on 15.12.2023, 11.01.2024 & 16.02.2024 on behalf of the Appellant and matter was kept for Order.
3. 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 Appellant challenged the impugned order for cancellation of registration dated 15.12.2022. 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

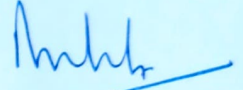


the DGST/ CGST Act, 2017 provide the Appellate Authority with the power to condone a delay upto one month, if the appellant was prevented by sufficient cause in filing appeal within three months. In this case, the impugned order is dated 15.12.2022 and the present appeal has been filed on 16.11.2023, which is beyond the prescribed time-limit as per the above mentioned legal provisions of subsections (1) and (4) of section 107 of the CGST/DGST Act, 2017.

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

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

5. Ordered accordingly.
6. It is made clear that an online notice of hearing has been issued in the present case after reserving the order merely for uploading the present order on GST Portal and therefore, said notice shall not be considered for any purpose whatsoever.



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

F. No.DT&T/OHA Appeal/SCTT-I/2023-24/376-380 Date: 01/03/2024

To,

M/s Everyday

[Legal Name:- MANISH ANAND]

GSTIN 07ADCPA8281A1Z2

Address:- Plot No. 52, Block-7, Western Extension Area,
Karol Bagh Colony, Central Delhi, Delhi, 110005



Copy to:-

1. P.A. to Commissioner, VAT/State Tax;
2. VATO/AVATO/Ward Incharge (Ward-45);
3. Assistant Commissioner (L&J);
4. Guard File