

**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/ 221-225

Dated: 13/02/2024

**ORDER**

1. This order shall dispose of an appeal in Form GST APL-01 filed on 15.12.2023 by M/s Oyesh Enterprises (GSTIN: 07BCLPP0332G1ZR) [Legal Name:- PAPPU], (*hereinafter referred to as "Appellant"*) challenging the impugned order of cancellation of registration vide ref. No.ZA070823080294E dated 16.08.2023 passed by the Proper Officer (Ward-84).
2. **Facts of the case:** Show cause notice for cancellation of registration was issued by the Proper Officer (Ward-84) on 04.02.2022 mentioning that "*Any Taxpayer other than composition taxpayer has not filed returns for a continuous period of six months*". Since, no reply/response was received from the Appellant to the notice, the impugned order of cancellation of registration came to be passed on 16.08.2023 for which the Appellant filed the present appeal u/s 107 of the DGST Act, 2017.
3. **The Appeal:** Being aggrieved by the order dated 16.08.2023 the Appellant filed the present appeal u/s 107 of the DGST Act, 2017 on 15.12.2023. Sh. M.A. Ansari, Advocate and Sh. Khursheed Ahmed, Advocate appeared on behalf of the Appellant. The case has been taken up for hearing on 12.01.2024, 29.01.2024, & 05.02.2024, wherein the Ld. Counsels presented their arguments and the matter was kept for order on 05.02.2024.
4. **Arguments of the Appellant:** On merits, Ld. Counsels submitted that the dealer is a bonafide dealer but the GSTI Ward-84 placed on record Field Visit Report in Form REG-30 [Date of visit:-18.01.2024] wherein neither the firm found functioning at the registered principal place of business at the time of visit nor met any person on behalf of the appellant. The Ld. Counsels filed a self declaration on a stamp paper (Rs. 10/-) from the appellant that the business of appellant is stopped because of registration

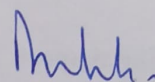


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cancellation for non-filing of returns. The appellant stated that the he is not much educated.

5. **Decision:** In view of the above facts & circumstances, I find it fair and justifiable that Appellant is entitled to continue its business and therefore, present appeal is disposed of with following terms & directions: -

- i) *The Appeal preferred by the appellant is hereby allowed;*
- ii) *Consequently, the impugned order of cancellation of registration dated 16.08.2023 is set aside;*
- iii) *The Proper Officer (Ward-84) is directed to restore the registration within three (03) working days of receipt of this order; And*
- iv) *The Appellant is directed to file all the pending return(s) and to deposit pending dues, if any, thereafter in accordance with law.*
- v) *This restoration of registration would not prevent the Proper Officers/Ward Authorities to take any action in future subsequent to restoration, if the circumstances and the evidence require action of suspension or cancellation of the registration on any other ground. Further, the Proper Officer may keep a watch on appellant's return filing status and may take timely action against any violation of law by the appellant.*



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

F.No./DT&T/OHA Appeal/SCTT-I/2023-24/221-225

Dated: 13/02/2024

To,  
M/s Oyesh Enterprises  
[Legal Name:- PAPPU]  
GSTIN:- 07BCLPP0332G1ZR  
Address:- Frigorifico Allana Private Limited,  
MCD Slaughter House, Pocket-B, Behind Poultry  
and Fish Market, Ghazipur, East Delhi, Delhi, 110092



**Copy to:**

1. P.A. to Commissioner, State Tax for information;
2. Proper Officer (Ward-84);
3. Assistant Commissioner (L&J);
4. Guard File