

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/2023-24/341-345

Date: 27/02/2024

Name of the person/ dealer making the objection	:-	M/s R.B.C. Ravi and Brothers Co.
Registration Number/GSTIN	:-	07AUXPT6357J2ZI
Ward	:-	62
Address	:-	Shop No. 06 Gali No. 02, Najafgarh Sabji Mandi, Near Aggarwal Sweets, Najafgarh, South West Delhi, Delhi 110043

ORDER

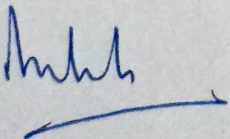
1. This order shall dispose of an appeal in Form GST APL-01 filed on 03.10.2022 by the appellant namely, M/s R.B.C. Ravi and Brothers Co. [Legal Name:- KULDEEP TOMAR], GSTIN 07AUXPT6357J2ZI challenging the impugned order of cancellation of registration vide Ref. no. ZA070722065990B dated 17.07.2022 passed by the Proper Officer (Ward-62)
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-62) on 20.07.2021 for the reason '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; therefore impugned order of cancellation of

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registration came to be passed on 17.07.2022 cancelling the registration w.e.f. 17.04.2019.

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 03.10.2022.
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: ED906599984IN). 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 17.07.2022. 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 17.07.2022 and the present appeal has been filed on 03.10.2022, which is beyond the prescribed time-limit as per

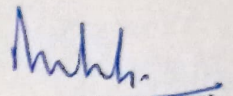


the above mentioned legal provisions of subsections (1) and (4) of section 107 of the CGST/DGST Act, 2017.

1. 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*.

2. Ordered accordingly.


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

F. No./DT&T/OHA Appeal/SCTT-I/2023-24/ 341-345

Date: 27/02/2024

To,
M/s R.B.C. Ravi and Brothers Co.
[Legal Name:- Kuldeep Tomar]
GSTIN 07AUXPT6357J2Z1



Copy to:-

1. P.A. to Commissioner, VAT/State Tax;
2. VATO/AVATO/Ward Incharge (Ward-62);
3. Assistant Commissioner (L&J);
4. Guard File