

**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/**

**Date:**

|   |    |  |
|---|----|--|
| Name of the person/ dealer making the objection | :- | M/s Saran Singh and Sons                                     |
| Registration Number/GSTIN                       | :- | 07AABPS4327F1ZU  |
| Address   | :- | D-8, Sharda Nanda Market, G.B. Road, New Delhi, Delhi 110006 |
| Name of the Authorized Person making Objection  | :- | Ms. Divya Bansal, CA and Mr. Mohit Bansal, CA                |

**ORDER**

1. This order shall dispose of an appeal in Form GST-01 filed on 31.12.2023 by the appellant namely, M/s Saran Singh and Sons, [Legal Name:- Mohinder Mohan Singh], GSTIN 07AABPS4327F1ZU challenging the impugned order of cancellation of registration vide ref. no. ZA071222005420D dated 02.12.2022 issued by Proper Officer (ward-26) 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 31.12.2023. Ms. Divya Bansal, CA and Mr. Mohit Bansal, CA appeared on 12.02.2024 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 of cancellation of registration dated 02.12.2022. 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

*Amh*





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 02.12.2022 and the present appeal has been filed on 31.12.2023, 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/2023-24/396-400

Date: 12/03/2024

To,

M/s Saran Singh and Sons

[Legal Name:- Mohinder Mohan Singh]

GSTIN 07AABPS4327F1ZU

Address:- D-8, Sharda Nanda Market, G.B. Road, New Delhi, Delhi 110006

Copy to:-

1. P.A. to Commissioner, VAT/State Tax;
2. VATO/AVATO/Ward Incharge (Ward-26);
3. Assistant Commissioner (L&J);
4. Guard File

