

FORM GST APL – 05*[See rule 110(1)]***Appeal to the Appellate Tribunal**

1. GSTIN/ Temporary ID /UIN - **1234567890**
2. Name of the appellant - **DEEWAN ENTERPRISES**
3. Address of the appellant – **NARINA, NEW DELHI**
4. Order appealed against- _____ Number- _____ Date-**09-01-2025**
5. Name and Address of the Authority passing the order appealed against –
BEFORE THE PROPER OFFICER, ZONE-6, DGST DEPARTMENT, NEW DELHI
6. Date of communication of the order appealed against - _____
7. Name of the representative – **B. B. DEWAN (Advocate)**
8. Details of the case under dispute:

- (i) Brief issue of the case under dispute- **As per Annexure-1**
- (ii) Description and classification of goods/ services in dispute: **NA**
- (iii) Period of dispute **2022-23**
- (iv) Amount under dispute:

Description	Central tax	State/ UT tax	Integrated tax	Cess
a) Tax/ Cess	-----	-----	4,50,000/-	-----
b) Interest	-----	-----	-----	-----
c) Penalty	-----	-----	-----	-----
d) Fees	-----	-----	-----	-----
e) Other charges	-----	-----	-----	-----

- (v) Market value of seized goods: **NA**

9. Whether the appellant wishes to be heard in person? **YES**
10. Statement of facts: **As per Annexure-2**
11. Grounds of appeal: **As per Annexure-3**
12. Prayer: **As per Annexure-4**
13. Details of demand created, disputed and admitted

Particulars of demand	Particulars		Central tax	State/UT tax	Integrated tax	Cess	Total amount
	Amount demanded/ rejected >, if any (A)	a) Tax/ Cess			4,50,000/-		4,50,000/-
		b) Interest					
		c) Penalty					
		d) Fees					

							total >	
		Fees					< total >	
		Other charges					< total >	
	b) Pre-deposit [20% of disputed tax/cess but not exceeding Rs.50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs.50 crore in respect of cess] ⁴⁹	Tax/ Cess					< total >	

(b) Details of payment of admitted amount and [pre-deposit of 20% of the disputed tax and cess but not exceeding Rs. 50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs. 50 crore in respect of cess]⁵⁰

Sr. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry no.	Amount of tax paid			
					Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9
1.	Integrated tax		Cash Ledger					
			Credit Ledger					
2.	Central tax		Cash Ledger					
			Credit					

⁴⁹ Substituted for "20% of disputed tax "vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

⁵⁰ Substituted for "pre-deposit 20% of the disputed admitted tax and cess" vide Notf no. 03/2019-CT dt.

			Ledger					
3.	State/UT tax		Cash Ledger					
			Credit Ledger					
4.	CESS		Cash Ledger					
			Credit Ledger					

(c) Interest, penalty, late fee and any other amount payable and paid: **NA**

Sr. No.	Description	Amount payable				Debit entry no.	Amount paid			
		Integrated tax	Central tax	State/UT tax	CESS		Integrated tax	Central Tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9	10	11
1.	Interest									
2.	Penalty									
3.	Late fee									
4.	Others (specify)									

15. [Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 14 (item (a)), if any]

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7 ⁵¹
	Admitted amount [in the Table in sub-clause (a) of clause 14 (item (a))]					

Verification

☐ I, - - - - - hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place

Date:

Signature>

Name of the Applicant:

Designation /Status:

FORM GST APL – 02
[See rule 108(3)]
Acknowledgment for submission of appeal

Name of the Applicant: DEEWAN ENTERPRISES

GSTN-1234567890

Your appeal has been successfully filed against ARN xxxxxxxxxxxx

1. Reference Number- xxxxxxxxxxxx
2. Date of filing – 10.02.2025
3. Time of filing -12:45 P.M.
4. Place of filing – NEW DELHI
5. Name of the person filing the appeal- DEEWAN ENTERPRISES
6. Amount of pre-deposit- N.A.
7. Date of acceptance/rejection of appeal- ACCEPTED
8. Date of appearance Date: Time:DDMMYYYY
9. Court Number/ Bench Court: Bench: xxxxxxxx

Place:

NEW

DELHI

Date:

SIGNATURE NAME-
XXXXXX DESIGNATION

On behalf of Appellate Authority/Appellate
Tribunal/Commissioner / Additional or Joint
Commissioner

Urgent Hearing Application

STAMP OF Rs. 10/-

TO

**The Registrar,
GST Appellate Tribunal
Delhi Bench, CR Building,
New Delhi.**

SUBJECT :- URGENT HEARING

REFERENCE:- DEWAN ENTERPRISES

MOST respectfully, it is submitted that the matter of M/s Dewan Enterprises, Naraina, New Delhi vide GSTIN No. Zdxxxxxxxxxx urgent hearing is needed because of the refund of the ZERO Rated supply was rejected and the appellant is a small business man also a old man. The refund amount of Rs. 450000/- is needed for business purpose as the appellant is a small business and the Capital of the dealer is blocked , that will effects its financials and legal rights, if the urgent hearing is not allowed.

Therefore, it is requested seeking the compelling grounds with additional evidence kindly allow the matter for urgent hearing.

It is prayed accordingly.

APPELLANT

DEWAN ENTERPRISES

Trough Advocate

B.B.DEWAN.

BEFORE THE GOODS AND SERVICE TAX TRIBUNAL, NEW DELHI
BENCH, NEW DELHI

(APPLICATION NO.... DATED....)
IN (Appeal No.....dated.....)

IN THE MATTER OF

DEEEWAN ENTERPRISES

APPELLANT

VERUS

COMMISSIONER STATE TAX, DELHI

RESPONDENT.

Sub: Application under Rule 112 of the DGST Rules read with Rule 45 of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025 seeking permission of this Hon'ble Tribunal to bring on record additional evidence in terms of Annexure A in the interest of justice.

Hon'ble President and his Companion Judges:

The appellant prays as under:

1. That the applicant is an old man and proprietor of the above firm.
2. That the applicant had made zero-rated transactions where in a refund amount of Rs 450,000/- become due.
3. The applicant filed an application before the proper officer for refunds due as per zero rated invoice dated 1.-1.1-22. The application was filed on 26.-12-20.24 and the same was dismissed as time barred, in view of the limitation place under Section 54 of the DGST which mandates that the application for refund may be filed before the expiry of two years. And hence there was a delay.

4. Feeling aggrieved the appellant preferred an appeal before the First Appellate Authority and pleaded him to call for records from the customs as to when did the ship leave. This request was made by the counsel as the relevant date for exports made through ship was the date when the ships left. Since the proprietor himself could not do it and these records were not available with him he sought time. But the appellate authority not only did not given time but also did not pay any attention to this argument of the counsel for the appellant.
5. Resultantly the appeal too was dismissed by the learned first appellate authority upholding the orders of the proper officer.

Now the appellant has approached this Hon'ble Tribunal and appeal has been filed which is pending for disposal.

The information regarding ship departure dates has been obtained and the details are as per Annexure A to this application. Though the export invoice was dated 01-11-22, the ship carrying these goods left the port only on 29.12.24 as per EGM copy enclosed in Annexure A. And if this evidence is admitted then the application for refund under Section 54 of the DGST Act is well within time – that is to say the same has been filed before the expiry of two years.

The applicant thus prays that this Hon'ble Tribunal may be pleased to admit this additional evidence on record under Rule 112 of the DGST Rules read with Rule 45 of the GST Tribunal Rules 2025 on the ground that :

- a) That the appellant was prevented by sufficient cause, the proprietor being an old man did not know anything about such documentation.
- b) That the appellate authority should have provided him sufficient time to bring this evidence on record especially when this point was argued before him but he did not take the same into account.

In view of the above, it is prayed that this Hon'ble Tribunal may be pleased to allow this application subject to such orders as this Tribunal may deem fit and proper under the circumstances and my appeal be heard on merits.

It is prayed accordingly

APPLICANT
THRU B B. DEWAN, ADVOCATE

Verification

Verified on this day of 25th June 2025 that the contents of the above application are true to the best of my knowledge and belief and nothing material has been concealed therefrom,

APPLICANT

**ADDITIONAL EVIDENCE IN TERMS OF APPLICATION DATED 25TH JUNE 2025
ANNEXURE A**

**ENDORSEMENT MADE ON BILL OF LADING BY THE AUTHORISED OFFICER
DULY AUTHORISED TO DO SO:**

“Certified that the above-mentioned consignment VIDE INVOICE DATED 01-11-22 OF DEEWAN ENTERPRISES, NARIANA, DELHI was stuffed in Container No._SUDU123456 belonging to Shipping Line___MAERSK___based on the “Let Export Order” given on _____22-11-2022_) on the Shipping Bill No.___5274178___dated___07-11-2022___and sealed by seal/one time lock No._14781_n my supervision and the container was handed over to the Custodian M/s._ABC & CO For being shipped via BOMBAY (Name of the Port).

The above ship left Bombay Port on 29.11.2024”

s/d
SUPDT
BOMBAY PORT
RANGE IV
1.6.25
Office Seal

BEFORE THE GOODS AND SERVICE TAX TRIBUNAL, NEW
DELHIBENCH, NEW DELHI

APPEAL NO.....DATED 2025

**IN THE MATTER OF : DEEWAN ENTERPRISES
NARIANA, NEW DELHI APPELLANT**

VERSIS

COMMISSIONER, DGST, DELHI RESPONDENT

I N D E X

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B B DEWAN
ADVOCATE
LICENSE NO.
PHONE NO.

**BEFORE THE APPELLATE TRIBUNAL, GOODS AND SERVICE TAX, NEW DELHI BENCH AT
NEW DELHI.**

**IN THE MATTER OF : DEEWAN ENTERPRISES
NARAINA, NEW DELHI
GSTIN NO 1234567890**

APPELLANT

VERUS

COMMISSIONER, STATE TAXES, DELHI

RESPONDENT

**APPEAL UNDER SECTION 107(1) OF THE DGST ACT AGAINST THE ORDER OF THE PROPER
OFFICER DATED 26.11.24 – REJECTIN FO REFUND APPLICATION AS TIME BARRED**

Hon'ble President and his companion Members,

Respectfully shweth:

Preliminary Issues:

- A. The appeal has been filed within the limitation period as per Section 107.**
 - B. The appeal has been signed by the authorized person.**
 - C. There is no demand and hence no pre-deposit is required to be deposited**
 - D. The power of attorney has been filed.**
 - E. The application for placing additional evidence has been filed.**
-
- 1. That the appellant had filed an application for refund under section 54(1) of the DGST Act claiming refund of Rs 450,000/- on account of zero -rated transactions for the tax period November 22. The application has been held to be not maintainable and rejected on the ground that application should have been filed before the expiry of two years as per Section 54 and hence the proper officer rejected the application without giving the refund as prayed for. The delay in filing the appeal was just 56 days exactly for which the proper officer held he has no power to condone the delay.**

2. Feeling aggrieved the appellant filed appeal before the Joint Commissioner who vide his orders dated 10th April 25 dismissed the appeal accepting the contention of the proper officer.
3. The admitted position is that my exports have not been doubted, my transactions are genuine and my books of accounts have not been rejected, it is simply because of delay in uploading the application on the portal that my reject is being denied, thought legitimately it is due.

Feeling aggrieved, this appeal is being filed before this Hon'ble Tribunal with the following question:

“Whether the word “may” used in Section 54, before the words “expiry of two years” can be held to be mandatory or it is directory. If this Hon'ble Tribunal holds this period to be mandatory, then the appellant suffers irreparable loss:

4. It was explained to the appellate authority, though he has not recorded in his appeal petition, that the proper had not applied his mind as to when did the ship leave India – that is the date relevant for appreciating the limitation of two years. The same argument was put forward before the Appellate Authority, but it seems both the authorities below skirted this key issue.
5. The appellant should have done this but the appellant being a proprietor and being an old man, just did not have resources to get these documents. However, these documents have now been received and It is admitted fact that the ship left India with the goods of the appellant as per dates mentioned against each invoice. Once that is taken into account by this Hon'ble Tribunal it is clear that the refund claim was not barred by limitation and the application was filed well before the expiry of two years.
6. The appellant is filing a misc application seeking permission of this Hon'ble Tribunal to place this additional evidence on record in the interest of justice. If this

application is allowed the case of the appellant can be well within the limitation period and refund can be given to the appellant.

7. The appellant has satisfied all other conditions required to be satisfied for export of goods, the payments have been received within the time framework as per RBI Guidelines (as mandated in section 16(3) of the IGST Act), the goods have been received by the importers and all other evidence is in possession of the appellant in support of the claims made in the return for refund of Rs 450,000/.
8. There is case law also on the issue of interpretation of word “May” by Madras High Court but the appellant is not pressing the same as the claim of the appellant is well within the limitation period once the relevant date is considered not from the date of invoice (as done below) but from the date when the ship left India.

Prayer

IN view of the above the appellant prays that once the application for placing additional evidence as above (Annexure A) is accepted, the case may be sent back to the authorities below for decision of merits without the question of limitation. The appellant shall appear before the authority on the date and time as this Hon’ble Tribunal may fix with all the evidence required in law in support of the refund claim

It is prayed accordingly.

APPELLANT/Proprietor

Thru B B Deewan, Advocate

VERIFICATION:-

Verified on this day of 26th June 2025 that the contents of the above appeal petition are true to the best of my knowledge and belief and nothing material has been concealed therefrom.

Appellant /Proprietor

BEFORE THE PROPER OFFICER, ZONE 6, DGST DEPARTMENT NEW DELHI

DEEWAN ENTERPRISES
NARAINA, NEW DELHI
GSTIN NO. 1234567890

DIN NO. 11111111111

Dated 9.1.25

SHOW CAUSE NOTICE IN RFD 08 PROPOSING TO REJECT YOUR REFUND OF RS 450,000/- ON ACCOUNT OF ZERO- RATED TRANSACTIONS FOR THE TAX PERIOD NOVEMBER 2022.

WHEREAS your refund application has been received and ARN was issued to you well in time. On processing your application. it is now found that your export invoice is dated 1st November 2022. You are dealing in electrical goods taxed at the rate of 18 percent. The refund is on account of this one invoice only. EXPORTS HAVE BEEN MADE TO SRILANKA BY SHIP. Application was filed on 26.12.24

While all other documents seem to be in order, the question of limitation is put up to you. As per section 54 of the DGST Act the refund application should have been made within a period of two years from the relevant date. In view of this your application is admittedly time barred.

In view of the above please show cause why should your application be not dismissed as time barred, your written reply must be received on or before 24.1.25 and you will be heard in person on 27.1.25, failing which it shall be presumed you have nothing to say in the matter and your case shall be disposed off without any further notice.

Digitally signed

Assistant Commissioner Zone 6

BEFORE THE PROPER OFFICER, ZONE 6, DGST DEPARTMENT NEW DELHI

DEEWAN ENTERPRISES
NARAINA, NEW DELHI
GSTIN NO. 1234567890

DIN NO. 111111111111

Dated 29.1.25

ORDER UNDER SECTION 54(6) of the DGST ACT 2017

SHOW CAUSE NOTICE IN RFD 08 PROPOSING TO REJECT REFUND OF RS 450,000/- ON ACCOUNT OF ZERO- RATED TRANSACTIONS FOR THE TAX PERIOD NOVEMBER 2022 WAS ISSUED AND SERVED ON THE TAX PAYER. THE SANGUINE ISSUE WAS THAT THE APPLICATION FOR REFUND SHOULD HAVE BEEN FILED BEFORE 1.11.25 IN TERMS OF LIMITATION OF 2 YEARS WHICH WAS FROM THE DATE OF INVOICE THAT WAS DATED 1.11.22 AND THE TAXPAYER FILED THE APPLICATION ON 26.12.24

THE TAX PAYER WAS DIRECTED TO APPEAR IN PERSON WITH WRITTEN REPLY ON 24.1.25. NO WRITTEN REPLY HAS BEEN FILED. HOWEVER SHRI B B DEEWAN, ADVOCATE APPEARED AND VEHEMENTLY ARGUED THAT THE APPLICATION CANNOT BE REJECTED ON THIS GROUND OF SMALL DELAY.

NO OTHER ARGUMENT WAS PUT FORWARD.

I AM UNABLE TO AGREE WITH HIM AS THE DELAY CANNOT BE CONDONED AND LIMITATION OF TWO YEARS PERIOD IS MANDATORY. HENCE, THE APPLICATION FOR REFUND OF RS 450,000/- FOR THE PERIOD NOVEMBER 22, BASED ON JUST ONE TAX INVOICE DATED 1.11.22 IS HEREBY REJECTED.

THE AMOUNT IF DEBITED FROM THE ELECTRONIC CREDIT LEDGER SHALL BE IMMEDIATELY TRANSFERRED BACK THROUGH PRESCRIBED RULES.

DIGITALLY SIGNED
ASSISTANT COMMISSIONER ZONE 6

BEFORE THE JONT COMMISSIONER (APPEALS), ZONE 6, DGST DEPARTMENT NEW DELHI

**DEEWAN ENTERPRISES
NARAINA, NEW DELHI
GSTIN NO. 1234567890**

**10TH APRIL 25
DIN NO. 232424224245**

The appellant has preferred this appeal against the order of the proper officer Zone 6 dated 29.1.25 rejecting the refund application of the appellant for the period November 22, filed on 26.11.24 (after a period of two years from the alleged dated of invoice dated 1.11.22). The proper officer issued the prescribed RF 08 proposing to reject the refund application of the appellant. And the appellant duly appeared through his advocate Shri BB DEEWAN.

The appeal has been filed within limitation period. As there is no disputed tax demand, mandatory deposit of 10 percent in terms of section 107(6) is not required to be deposited. Hence, the case is taken up on merits.

Present Shri B B Deewan. He has reiterated the ground taken in appeal that ther eis a small delay and Section 54 (1) used the word 'MAY", hence the time limitation of 2 years should not be held to be mandatory. In any case the refund ls on account of zero rated transactions that cannot be brought to tax in any case. He vehemently argued that the tax has been paid on inputs and there is no dispute about such tax nor any allegation is there. Hence, the order of the proper officer should be quashed and he be directed to issue the refund.

I have examined the records, gone through the order of the proper officer and also examined the cotentions of the counsel for the appellant.

However, in view of the embargo of limitation of two years in section 54(1) of the DGST Act, the appeal of the appellant is hereby dismissed with consequential actions at the end of proper officer.

**DISTIGALLY SIGNED
(JOINT COMMISSIONER (APLPEALS) ZONE**

VAKLATNAMA

IN THE GOODS AND SERVICE TAX TRIBUNAL, NEW DELHI BENCH,. AT NEW DELHI

APPEAL NO XXXXXX OF 2025

In the Matter of:

DEEWAN ENTERPRISES – Appellant

VERSUS

COMMISSIONER STATE TAX DELHI-Respondent

KNOW ALL to whom these present shall come that I Mr. XXXXXXXX , Proprietor of the above-named firm M/s Deewan Enterprises. do hereby appoint **Advocate B. B. Dewan** to be my COUNSEL in the above noted Advocate authorise his: -

1. To act, appear and plead in the above-noted Advocate in this Tribunal in which the same may be tried or heard subject to payment of fees me.
2. To sign, file, verify and present pleadings, appeals, cross-objections or petitions for executions review revision, withdrawal, compromise or this petitions or affidavits or this documents as may be deemed necessary or proper for the prosecution of the said Advocate in all its stages subject to payment of fees for each stage.
3. To file and take back documents, to admit and/or deny the documents of opposite party.
4. To withdraw or compromise the said Advocate or submit to arbitration any differences or disputes that may arise touching or in any manner relating to the said Advocate.
5. To take execution proceedings.
6. To deposit, draw and receive monthly cheques, Advocate and grant receipts this of and to do all these acts and things which may be necessary to be done for the progress and in the course of the prosecution of the said Advocate.
7. To appoint and instruct any this Legal Practitioner authorizing him/his to exercise the power and authority hereby conferred upon the Advocate whenever she may think fit to do so and to sign the power of attorney on our behalf.
8. And I/We the undersigned do hereby agree to rectify and confirm all acts done by the Advocate or his substitute in the matter as my/our own acts, as if done by me/us to all intents and proposes.
9. And I/We undertake that I/We or my/our duly authorised agent would appear in Tribunal on all hearings and will inform the Advocate for appearance when the Advocate is Advocate called.

10. And I/We the undersigned do hereby agree not to hold ADVOCATE or his substitute responsible for the result of the said Advocate.

11. The adjournment costs whenever ordered by the Tribunal shall be of the ADVOCATE which she shall receive and retain for his self.

12. And I/We the undersigned to hereby agree that in the event of the whole or part of the fee agreed by me/us to be paid to the ADVOCATE remaining unpaid she shall be entitled to withdraw from the prosecution of the said Advocate until the same is paid up. The fee settled is only for the above Advocate and above Tribunal. I//we hereby agree that once fee is paid, I/We will not be entitled for the refund of the same in any Advocate se whatsoever and if the Advocate prolongs for more than 3 years the original fee shall be paid again by me/us.

13.

IN WITNESS WHISEOF I/We do hereunto set my/our hand to these presents the contents of which have been understood by me/us on this xxxxxxxxxxxx.

Accepted, and identified the client.

Accepted By
ADVOCATE B.B. DEWAN
ENROLMENT NO. XXX

