

**BEFORE THE GOODS AND SERVICES TAX APPELLATE**

**TRIBUNAL, GST BHAVAN, DELHI BENCH, NEW DELHI**

**APPEAL NO 007/01 OF 2025**

**IN THE MATTER OF:-**

**M/S STAR EXPORTER PRIVATE LIMITED**

**141, OKHLA PHASE II, INDUSTRIAL AREA, NEW DELHI**

**GST NO. 567891111**

**E-mail Id :- xxxxxxxxxxxxxxxx**

**Mobile no. xxxxxxxxxxxxxxxx**

**APPELLANT**

**VS.**

**COMMISSIONER,**

**Delhi Goods And Services Tax Act,**

**Ward : ABCD**

**Address : GST Dept. New Delhi**

**RESPONDENT**

**GSTAT FORM -01**

**[See rule 29 and 49]**

**Interlocutory Application to the Appellate Tribunal**

1. **GSTIN** – 56789231111
2. **Name of the appellant** – Star exporter private limited
3. **Address of the appellant/applicant/respondent** – 141, Okhla phase II,  
Industrial area, New Delhi
4. **Original Appeal Number-**      **Date-** 6677/25   **Date** 13/02/25
5. **Date of last hearing** –
6. **Name of the representative** – Ms. Rajmani Jindal
7. **Purpose of the Interlocutory application** – **INTERIM RELIEF/  
STAY against criminal proceedings under section 132 read with section 69  
of DGST Act and other penalties imposed.**
8. **Whether the appellant or applicant or respondent wishes to be heard  
in person** - Yes
9. **Statement of facts** –      As Enclosed
10. **Grounds of application** – As Enclosed

11. **Prayer -**

As Enclosed

Place: New Delhi

Date: 05/04/25

Name of the appellant

For Star Exporter Private Ltd

Director

Signed and Sealed

Through counsel for appellant

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**Interlocutory application no..... of 2025 in**

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---- RESPONDENT

**INTERLOCUTORY APPLICATION TO THE HON'BLE APPELLATE  
TRIBUNAL UNDER RULE 29 OF GSTAT (PROCEDURE) RULES 2025  
READ WITH RULE 112 OF DGST RULES**

**HON'BLE PRESIDENT AND HIS COMPANION MEMBERS**

**MOST RESPECTFULLY SHOWTH**

**The Appellant Most Respectfully submits for kind consideration of this  
Hon'ble Tribunal as under :**

ALL CONDITIONS PRECEDENT FOR FILING OF THE APPLICATION  
HAVE BEEN SATISFIED AS UNDER:

- 1) The appellant is a registered dealer of the Delhi GST Department with the GSTIN No 56789231111. The appellant is engaged in the business of trading of electronic products including export to Gulf region, more particularly to Dubai and the appellant is aggrieved with the order passed by the proper officer and the Hon'ble First Appellant Authority.
- 2) The Appellant has deposited the prescribed mandatory fee of Rs. 5000 as per rule 119(2) GSTAT ( Procedure ) Rules 2025 read with section 112(7)DGST Act along with rule110(5) of DGST Rules.
- 3) The applicant has annexed affidavit of Director of the company in support of the application.

**FACTUAL MATRIX**

**IT IS** submitted that the Appellant company praying for INTERIM

RELIEF/STAY as the proper officer by SCN Dated 28/08/24 has imposed

penalty under section 122 of the Act and criminal proceedings under section 132 read with section 69 of the Act and other penalties

### **GROUND OF APPLICATION**

The applicant making this application to make his submission as the matter is urgent and the order made by authorities below who passed order on the basis of assumptions and presumptions without making any enquiries what so ever. The Hon'ble First Appellate Tribunal too followed the order of the proper officer. There is no interplay of section 74 with section 54 of the Act as alleged by the lower authorities.

### **PRAYER**

In view of above grounds of appeal the appellant respectfully prays as under:

- 1) That the applicant be granted interim relief /stay so that we can approach higher courts against criminal proceedings under section 132 read with section 69 of DGST Act and make this application as part of this appeal itself.
- 2) Any other relief that this Hon'ble Tribunal may deem fit and proper

It is prayed accordingly,

Appellant company

Signed and sealed

Through counsel for appellant

Place : New Delhi

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**APPEAL NO    007/1   OF 2025**

**IN THE MATTER OF:-**

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New Delhi

**GSTIN NO.** 56789231111

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APPELLANT

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RESPONDENT

### **AFFIDAVIT**

I, Sushil Malhotra s/o Shri S.K. Malhotra at 141, Okhla Phase II, Industrial area, New Delhi Director of Star Exporter Private Limited on behalf of the company do hereby solemnly affirm and declare as under :-

1. That I know the applicable contents of petition filed under section 112(1) of DGST Act 2017.
2. That I understand of the facts of the petition and filed under my instructions by the counsel.
3. That all the facts and information given is true and correct to the best of my knowledge and belief.

Signed and sealed

Deponent

Verification :-

Verified at New Delhi on this 5<sup>st</sup> day of April 2025

Deponent

Signed and sealed

## CHALLAN FOR PAYMENT

Form GST PMT-06 Payment Challan						
(See Rule 87(2))						
Challan for deposit of goods and services tax						
CPI N	21023300_____1		Challan Generate d On	04/04/25 14:46	Expi ry Date	27-05- 2025 14:46
Details of Taxpayer						
GST IN	56789231111		Email		Mob ile	8XXX XXXX X427
Lega l Nam e	STAR EXPORTER PRIVATE LIMITED.		Address	XXXXXXXXXX XXXXXX Delhi,11_____		
Reason for Challan						
Reas on	Any other payment					

Details of Deposit (All Amount in Rs.)							
Government	Major Head	Minor Head					
		Tax	Inte rest	Pen alty	Fee	Oth ers	To tal
Government of India	CGST(0005)	0	0	0	0	0	0
	IGST(0008)	0	0	0	0	0	0
	CESS(0003)	0	0	0	0	0	0
	Sub-Total	0	0	0	0	0	0

Delhi	SGST(0007)	0	0	0	5000	0	5000
Total Amount		0	0	0	5000	0	5000
Total Amount (in words)	Rupees Five Thousand Only						

Mode of Payment							
E-Payment	YES	Over the Counter(OTC )			NEFT / RTGS		

Particulars of depositor	
Name RAM SINGH	
Designation/Status(clerk)	
Signature SIGNED	
Date 04/04/25	
Paid Challan Information	
GSTIN _____	56789231111
Taxpayer Name	STAR EXPORTER PRIVATE LIMITED.
Name of the Bank	AXIS BANK
Amount	5000
Bank Reference No.(BRN)UTR	123456
CIN	654321123456
Payment Date	04/04/25
Bank Ack No.	00000000001111111
(For Cheque / DD deposited at Bank's counter)	

