

APPLICATION FOR CONDONATION OF DELAY

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Rashmi Jain
SIGNED BY COUNSEL CA RASHMI JAIN

M. NO. 654321
PHONE NO. 9899117401

GSTAT FORM -01

[See rule 29 and 49]

Interlocutory Application to the Appellate Tribunal

1. GSTIN – 1234567890
2. Name of the Appellant – KALRA TRADING CO.
3. Address of the Appellant – ROHTAK ROAD, NEAR
LIBERTY CINEMA, NEW DELHI
4. Original Appeal Number-12345 of 2025 Date 11/5/2025
5. Date of last hearing – N. A.
6. Name of the representative – CA RASHMI JAIN
7. Purpose of the Interlocutory application – Condonation of Delay
8. Whether the appellant or applicant or respondent wishes to be heard in person
- YES
9. Statement of facts – Annexure CD-2
10. Grounds of application – Annexure CD-2
11. Prayer - Annexure CD-2

Place: DELHI

Date: 11/5/2025

For KALRA TRADING CO.


R. JAIN
PARTNER

Rashmi Jain
THROUGH CA RASHMI JAIN
COUNSEL FOR THE APPLICANT

VERIFICATION

Verified on this day of 11th May, 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

**BEFORE THE GOODS AND SERVICES TAX APPELLATE TRIBUNAL,
NEW DELHI BENCH, NEW DELHI**

APPEAL NO. 12345 of 2025

IN THE MATTER OF:

**KALRA TRADING CO.
ROHTAK ROAD
NEAR LIBERTY CINEMA
NEW DELHI
GSTIN NO. 1234567890**

APPELLANT

VERSUS

COMMISSIONER, DGST, DELHI

RESPONDENT

INTERLOCUTORY APPLICATION TO THE APPELLATE TRIBUNAL, UNDER RULE 29 OF GSTAT (PROCEDURE) RULES 2025 READ WITH SECTION 112(6) OF DGST ACT, FOR CONDONATION OF DELAY IN FILING APPEAL UNDER SECTION 112(1) OF THE DGST ACT AGAINST THE ORDER OF FIRST APPELLATE AUTHORITY DATED 2-02-2025 PASSED UNDER SECTION 107 OF THE DGST ACT

HON'BLE PRESIDENT AND HIS COMPANION MEMBERS,

MOST RESPECTFULLY SHEWETH:

The applicant above named respectfully submits as under:

1. That the applicant has been registered with the GST Department for the last many years and deals in consumer durable electrical and electronics goods as a distributor for leading companies.

2. The applicant has deposited the prescribed mandatory fee of Rs. 5000 as per **rule 119(2) GSTAT (Procedure) Rules 2025** read with **section 112(7) of CGST Act** along with **rule 110(5) of DGST Rules**. Challan has been annexed as **Annexure CD-4** to this application.
3. The applicant has annexed affidavit of the partner of the applicant firm in support of such condonation of delay in compliance to **rule 78 of GSTAT (procedure) rules 2025**. The delay involved is for only 9 days which is within the maximum condonable period of 3 months for which this Hon'ble Tribunal has the discretion to condone the delay.
4. The Interlocutory Application to The Hon'ble Appellate Tribunal has been signed by the Partner of the firm.

The reasons for condonation of delay are:

1. That as per **section 112 of DGST Act**, the limitation to file appeal before The Hon'ble Appellate Tribunal is within 3 months from the date of communication of order of the First Appellate Authority. The date of order is 02.02.2025 and the last date to file appeal is 02.05.2025. That Due to compelling circumstances, there has been a delay in filing the appeal before this Hon'ble Tribunal for which we seek merciful indulgence of this Hon'ble Tribunal by seeking condonation of delay so that a meritorious matter is not killed at the threshold.
2. That we were scheduled to attend the International Trade Fare in London from 25.3.2025 to 9.5.2025 including meeting our foreign customers and looking for collaboration.
3. That our presence at that trade fair was crucial for business expansion, networking.
4. We had our regular professional handling GST Matters i.e. CA Rashmi Jain who was instructed to prepare the appeal and file the same. However, more

information was required by her to file the appeal and there was no one in Delhi to help her with such information except both the partners. Further she informed the partners that the appeal has to be signed by the partner and she has no authority to sign the appeal and the affidavit. Faced with such compelling circumstances it was only when we returned on the night of 9th May, that on 10th May 2025 she could complete the process of documentation and filed the appeal on 11th May 2025 resulting in delay of 9 days. The pre deposit was made much earlier on 20.02.2025. Thus, there were real circumstances beyond our control and we do admit we should have taken care of this in advance before we embarked upon this journey to London, but as the luck would have due to such unfortunate circumstances this delay has occurred.

5. That our absence was unintentional and solely due to the business obligations attached to the trade fair and exploring new customers and foreign collaborations.
6. That what is stated above is true and in this respect we are attaching our VISA, Passport, Trade Fair Passes, Air Tickets and Hotel Bill as evidence. Attached as **Annexure CD-6** to this affidavit. Further, in support of our contention we have relied upon the supreme court case law, relevant extract of the case law has been reproduced below.

Collector, Land Acquisition, Anantnag v. Katiji, (1987) 2 SCC 107

The Supreme Court laid following principles that are supposed to be kept in mind while granting condonation if delay:

Ordinarily a litigant does not stand to benefit by lodging an appeal, late.

Refusing to condone delay can result in a meritorious matter being thrown out at the very threshold and cause of justice being defeated. As against this when delay is condoned the highest that can happen is that a cause would be decided on merits after hearing the parties.

"Every day's delay must be explained" does not mean that a pedantic approach should be made. Why not every hour's delay, every second's delay?

The doctrine must be applied in a rational common sense pragmatic manner.

When substantial justice and technical considerations are pitted against each other, cause of substantial justice deserves to be preferred for the other side cannot claim to have vested right in injustice being done because of a non-deliberate delay.

There is no presumption that delay is occasioned deliberately, or on account of culpable negligence, or on account of mala fides. A litigant does not stand to benefit by resorting to delay. In fact, he runs a serious risk.

It must be grasped that the judiciary is respected not on account of its power to legalize injustice on technical grounds but because it is capable of removing injustice and is expected to do so.

7. That we sincerely regret delay of 9 days and request consideration of this unavoidable circumstance for condonation of delay. The application for condonation has been drafted under our instructions and we have gone through the same carefully.

PRAYER

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

- 1) That the condonation of delay by 9 days be allowed and the applicant's appeal be heard, on merits.
- 2) Any other relief that this Hon'ble Tribunal may deem fit and proper may also be given to the applicant.

It is prayed accordingly.

FOR KALRA TRADING CO.



PARTNER

THROUGH CA RASHMI JAIN
COUNSEL FOR THE APPLICANT

VERIFICATION

Verified on this day of 11th May 2025 that the contents of the above appeal are true to the best of my knowledge and belief and nothing material has been concealed therefrom.


APPLICANT

“STAMP PAPER OF RS 100/-

DULY NOTORISED.”

Before the Goods and Services Tax Appellate Tribunal (GSTAT)

AFFIDAVIT FOR APPLICATION OF CONDONATION OF DELAY

I, R. Jain, son of V. Jain, aged 56 years residing at Rohtak Road, Near Liberty Cinema, New Delhi, do hereby solemnly affirm and declare as follows:

1. That I am a Partner of Kalra Trading Co., engaged in Trading of consumer durable electrical and electronic goods.
2. That we are a partnership firm with two partners R. Jain S/o Mr. V. Jain and N. Jain S/o Mr. V. Jain.
3. That the First Appellate order dated 2.2.2025 was passed under section 107 of the DGST Act, 2017 for the tax period 2020-21 and we intended to file an appeal under section 112 of the DGST Act before The Hon'ble Appellate Tribunal.
4. That as per section 112 the DGST Act, the limitation to file appeal before The Hon'ble Appellate Tribunal within 3 months from the date of communication of order of the First Appellate Authority. The date of order 02.02.2025 and the last date to file appeal is 02.05.2025. That due to compelling circumstances there has been a delay in filing the appeal before this Hon'ble Tribunal for which we seek merciful indulgence of this Hon'ble Tribunal by seeking condonation of delay so that a meritorious matter is not killed at the threshold.
5. That we were scheduled to attend the International Trade Fair in London from 25.3.2025 to 9.5.2025 including meeting our foreign customers and looking for collaboration.

6. That our presence at that trade fair was crucial for business expansion, networking.
7. We had our regular professional handling GST Matters i.e. CA Rashmi Jain who was instructed to prepare the appeal and file the same. However, more information was required by her to file the appeal and there was no one in Delhi to help her with such information except both the partners. Further she informed the partners that the appeal has to be signed by the partner and she has no authority to sign the appeal and the affidavit. Faced with such compelling circumstances it was only when we returned on the night of 9th May, that on 10th May 2025 she could complete the process of documentation and filed the appeal on 11th May 2025 resulting in delay of 9 days. The pre deposit was made much earlier on 20.02.2025. Thus, there were real circumstances beyond our control and we do admit we should have taken care of this in advance before we embarked upon this journey to London, but as the luck would have due to such unfortunate circumstances this delay has occurred.
8. That our absence was unintentional and solely due to the business obligations attached to the trade fair and exploring new customers and foreign collaborations.
9. That what is stated above is true and in this respect we are attaching our VISA, Passport, Trade Fair Passes, Air Tickets and Hotel Bill as evidence. Attached as **Annexure CD-6** to this affidavit.
10. That we sincerely regret delay of 9 days and request consideration of this unavoidable circumstance for condonation of delay. The application for condonation has been drafted under our instructions and we have gone through the same carefully.


DEPONENT

VERIFICATION:

Verified at New Delhi on this 10th day of May 2025 that the contents of the above affidavit are true and correct, no part of it is false and nothing material has been concealed therefrom.


DEPONENT

SIGNED:
(R. JAIN)

Aadhaar Number 0000 0000 0000 0000

Date: 10/5/2025

Place: Delhi

(See Rule 87(2))							
Challan for deposit of goods and services tax							
CPIN	21023300	1	Challan Generated On	10-05-2025 14:46			
Details of Taxpayer							
GSTIN	1234567890		Email	info@ktc.com		Mobil e	8XXXXXXXXX427
Legal Name	KALRA TRADING CO.		Address	XXXXXXXXXXXXXXXXX Delhi, 11			
Reason for Challan							
Reason	Any other payment						

Details of Deposit (All Amount in Rs.)							
Government	Major Head	Minor Head					
		Tax	Interest	Penalty	Fee	Others	Total
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 R. JAIN	
Designation/Status(Managerpartner etc)	
Signature SIGNED	
Date 10/5/2025	
Paid Challan Information	
GSTIN	1234567890
Taxpayer Name	KALRA TRADING CO.
Name of the Bank	BANK OF INDIA
Amount	5000
Bank Reference No.(BRN)UTR	123456
CIN	654321123456
Payment Date	10/5/2025
Bank Ack No.	00000000001111111
(For Cheque / DD deposited at Bank's counter)	

CA RASHMI JAIN

ROHTAK ROAD, NEAR AMARYLLIS, NEW DELHI

**CERTIFICATE FOR CONDONATION OF DELAY APPLICATION TO
BE FILED BEFORE HON'BLE GOODS AND SERVICES TAX
APPELLATE TRIBUNAL, DELHI BENCH, NEW DELHI**

This is to certify that the delay in filing the appeal before the Hon'ble Goods And Services Tax Appellate Tribunal under section 112(1) of DGST Act. is genuine and has been caused due to unavoidable circumstances beyond the control of the appellant.

1. That the Appellant, M/s Kalra Trading Co. a partnership firm registered with GST 1234567890, through its partners operating at Rohtak Road, Near Liberty Cinema, New Delhi, intended to file an appeal against the order dated 02.02.2025 (**annexed as Annexure A-13, Page 26 of Appeal**) passed by the First Appellate Authority, within the prescribed time limit as stipulated under Section 112(1) of DGST Act of the DGST Act which mandates filing of appeals within three months from the date of communication of the First Appellate Authority Order. The date of order is 02.02.2025 and the last date to file appeal is 02.05.2025.
2. That we are regularly handling professional GST Matters for the said firm.
3. That we were authorized on date 20.02.2025. Authority Letter attached herewith to prepare the appeal and file the same. However, more information was required by us to file the appeal and there was no one in Delhi to help us with such information except both the partners. Further We informed the partners that the appeal has to be signed by the partner and we have no authority to sign the appeal and the affidavit. Faced with such compelling

circumstances it was only when both the partners returned on the night of 9th May, that on 10th May 2025 we could complete the process of documentation and filed the appeal on 11th May 2025 resulting in delay of 9 days. The pre deposit was made much earlier on 20.02.2025.

4. That these were real circumstances beyond the control of the partners and us. They do admit they should have taken care of this in advance before they embarked upon this journey to London, but as the luck would have due to such unfortunate circumstances this delay has occurred.
5. That the delayed filing is bona fide, with meritorious grounds, and the appellant assures to pursue the matter diligently before the Appellate Tribunal.

This certificate is issued upon request of the appellant for the purpose of explaining the delay and is based on the facts and circumstances surrounding the case.

Date: 10.05.2025

Place: Delhi

UPIN : x c x x x x x x x x

Rashmi Jain

CA Rashmi Jain

M. No. 654321

Mobile No. 9899117401

CD-5.1



TEST HAS TO REQUEST AND
ACCORD A FORM OF THE
PROTECTION OF THE REPUBLIC
OF THE ALL THESE KINDS IF
ANY CONCERN TO ALLOW THE
FEARS TO FACE FREELY
WITHOUT LOST OF HUMANITY
AND TO AVOID ANY OF THE
STORY ASSISTANCE AND
PROTECTION OF WHICH HE OR
SHE MAY BE IN DANGER.

BY ORDER OF THE PRESIDENT
OF THE REPUBLIC OF POLA



पत्र. नं. हिरे / ७. ड. ११८६,
 र. पासपोर्ट अधिनियम / Ad. Passport Officer,
 पासपोर्ट कार्यालय, पनज - गोवा
 Passport Office, Panaji - Goa.

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संस्कृत-विभागः

Page 6 of 11

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CD-6.1



THOSE ARE TO REQUEST AND
RESPOND IN THE NAME OF THE
PRESIDENT OF THE REPUBLIC
OF RUSSIA ALL THOSE WHOM IT
SEEM CONCERN TO ALLOW THE
BANKER TO PASS FREELY
WITHOUT LET OF SURRENDER
AND TO ANSWER HIM ON THE
EVENING ASSISTANCE AND
PROTECTION OF WHICH HE OR
SHE MUST STAND IN FRONT.

BY ORDER OF THE PRESIDENT
OF THE REPUBLIC OF INDIA



एल. बी. हिरे / S. B. HIRE,
पासपोर्ट अधिकारी / As. Passport Officer,
पासपोर्ट कार्यालय, पंजत-गोवा
Passport Office, Panaji-Goa.

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INDIA

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THE UNIVERSITY OF CHICAGO

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CD-6.2

VISA

UNITED KINGDOM

VALID FOR
VALABLE POUR

FROM
DU 20/03/2025

UNTIL
AU 20/05/2025

TYPE OF VISA
TYPE DE VISA C

NUMBER OF ENTRIES
NOMBRE D'ENTRÉES MULT

DURATION OF STAY
DURÉE DE SÉJOUR

ISSUED IN
DÉLIVRÉ A

ON
LE

SURNAME, NAME
NOM, PRENOM N. JAIN

NUMBER OF PASSPORT
NUMERO DE PASSPORT

REMARKS
REMARQUES C - VISIT

INDIA

NO WORK OR RECOURSE TO PUBLIC FUNDS

3032

3032

CD-6.2

VISA

UNITED KINGDOM

VALID FOR
VALABLE POUR

FROM
DU 20/03/2025

UNTIL
AU 20/05/2025

TYPE OF VISA
TYPE DE VISA C

NUMBER OF ENTRIES
NOMBRE D'ENTRÉES MULT

DURATION OF STAY
DURÉE DE SÉJOUR

ISSUED IN
DÉLIVRÉ A

ON
LE

SURNAME, NAME
NOM, PRENOM R. JAIN

NUMBER OF PASSPORT
NUMERO DE PASSPORT

REMARKS
REMARQUES C - VISIT


INDIA

NO WORK OR RECOURSE TO PUBLIC FUNDS

3032

3032



 DELHI to LONDON, HEATHROW AIRPORT

CD-6.3

English

23.03.2025

TICKET

BUSINESS
INR 149,499

ZXCVB002

WEB SPECIAL

SUPER VALUE

FLEXI SAVER

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AI

07:30

N. JAIN

02:45




07:30

DEL

LHR

Details



 LONDON, HEATHROW AIRPORT to DELHI

CD-6.3

English

09.05.2025

TICKET

BUSINESS
INR 149,499

ZXCVB00

WEB SPECIAL

SUPER VALUE

FLEXI SAVER

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N. JAIN

02:45



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DEL

Details

DELHI to LONDON, HEATHROW AIRPORT

23.03.2025

TICKET

BUSINESS
1100 189 495

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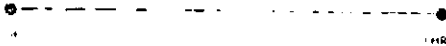
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R. JAIN

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07:30



Details

LONDON, HEATHROW AIRPORT to DELHI

09.05.2025

TICKET

BUSINESS
1100 189 495

ZXCVB0

AI 161

9h 15m

R. JAIN

02:45



07:30



Details

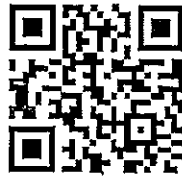


APRIL 1 to APRIL 30



N JAIN

LTF2025-0455

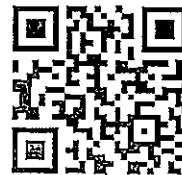


APRIL 1 to APRIL 30



R JAIN

LTF2025-0456





Hotel Globe

Invoice

Issued to

R. JAIN / N. JAIN

Invoice Date

08 05 2025

Item Description	Qty	Amount
SUPER DELUXE	42 DAYS	21000 POUNDS

Sub Total 21000 POUNDS

Total 21000 POUNDS

Michael Chabon
Hotel Manager

Terms & conditions:

Where shown in this invoice level of the grading and type of material shown. When not shown the industry standard shall apply. It is the responsibility of the customer to ensure that the material is suitable for the intended use.

497, Free Street, Mullins, U.K., 00001, Call: +000 4567
e-mail: mail@Globe.com || Web: GLOBE.com