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

1. GSTIN - 123456789
2. Name of the appellant - XYZ Private Limited
3. Address of the appellant – Katra Ballimaran, Delhi-110006
4. Order appealed against- Number – XXXXX Date- 25.03.2025
5. Name and Address of the Authority passing the order appealed against – JOINT COMMISSIONER (APPEALS), ZONE X, GST BHAVAN, DGST DEPARTMENT, NEW DELHI
6. Date of communication of the order appealed against – 25.03.2025
7. Name of the representative – CA RASHMI JAIN
8. Details of the case under dispute:

- (i) Brief issue of the case under dispute

The registration of the appellant has been cancelled under section 29(2)(a) of the DGST Act read with CGST Act 2017 on the ground that the appellant premises was found locked on the physical verification visit by the officer.

- (ii) Description and classification of goods/ services in dispute NA

- (iii) Period of dispute NA

- (iv) Amount under dispute: NA

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

- (i) Market value of seized goods NA

9. Whether the appellant wishes to be heard in person? YES

10. Statement of facts AS PER ANNEXURE B

11. Grounds of appeal AS PER ANNEXURE C

12. Prayer AS PER ANNEXURE D

13. Details of demand created, disputed and admitted NA

Particulars of demand	Particulars		Central tax	State/UT tax	Integrated tax	Cess	Total amount	
	Amount	a) Tax/ Cess					<total >	

	demande/ rejected >, if any (A)	b) Interest					< total >	<total >
		c) Penalty					< total >	
							>	
		d) Fees					<total >	
		e) Other charges					<total >	
	Amount under dispute (B)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	
	Amount admitted (C)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	

14. Details of payment of admitted amount and pre-deposit:

NA

(a)Details of amount payable:

Particulars			Central tax	State/UT tax	Integrated tax	Cess	Total amount	
	a) Admitted amount	Tax/ Cess					<total >	<total >
		Interest					< total >	
		Penalty					<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] ²¹⁰	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]²¹¹

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 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:

Sr. No.	Description	Amount payable				Debit entry no.	Amount paid			
		Integrated tax	Central tax	State/UT tax	CES		Integrated tax	Central tax	State/UT tax	CES
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 N A

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
	Admitted amount [in the Table in sub-clause (a) of clause 14 (item (a))]					212

Verification

I, A. K. GUPTA, S/o Sh. D. K. Gupta 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: Delhi

Date: 25.4.2025

Name of the Appellant: A. K. GUPTA

Status: DIRECTOR

XYZ PRIVATE LIMITED

ANNEXURE A

BEFORE THE HONABLE GST TRIBUNAL, DELHI BENCH, DELHI

APPEAL NUMBER 12345 OF 2025

In the Matter of:

XYZ Private Limited

Katra Ballimaran,

Appellant

Delhi 110006

GSTIN Number 123456789

Versus

Joint Commissioner DGST (Appeals)

Delhi GST Department

Respondents

ITO, Delhi

(1) Assistant Commissioner

ZONE 10

Delhi GST Department

ITO, Delhi

Appeal under section 112 read with rule 110 read with section 29(2)(a) of the DGST Act 2017 and DGST Rules there under and further read with CGST Act 2017 – Alleging non functioning of firm at the given address and cancelling the registration certificate retrospectively.

HON'BLE President and his companion members of the HON'BLE GST Tribunal – Bench

The appellant respectfully submits for kind consideration of this HON'BLE Tribunal as under :

All conditions precedent for filing of the appeal have been satisfied as under:

1. The appellant is a registered person of the Delhi GST Department with the above GSTIN 123456789. The appellant is engaged in the business of trading steel sheets through E-portal since 01/10/2017.
2. The appeal is filed within the limit period as the order under appeal was received by the appellant on 25/03/2025. And appeal has been filed on 25/04/2025.
3. The required conditions for filling the appeal have been satisfied.
4. The requisite fee of Rs 5000 for filing the appeal as per rule 112(5) have been deposited, challan attached herewith.
5. The order is appealable as per law.
6. A copy of the Board resolution authorising CA Rashmi Jain to file the appeal and also appointing CA Rashmi Jain to present and argue the matter before this Hon'ble Tribunal is attached herewith.
7. A copy of board resolution to authorize Mr. A.K. Gupta to sign this appeal is also attached herewith
8. All copies annexed as per index are true copies of the originals.
9. Since there is no disputed demand hence there is no mandatory pre-deposit required.

THE FACTUAL MATRIX

ANNEXURE B

The appellant is aggrieved by the actions taken by the lower authorities including the adjudication officer and the first appellate authority.

The registration of the appellant has been cancelled under section 29(2)(a) of the DGST Act read with CGST Act 2017 on the ground that the appellant premises was found locked on the physical verification visit by the officer. (copy of the impugned order dated 12/02/2025 annexed as Annexure K to this appeal)

The appellant says and submits that XYZ Private Limited is a company registered with the department on 01/10/2017 and the appellant continues to work from the business address given at the time of registration.

On 29/11/2024 (Friday) and 01/12/2024 (Sunday) two officers visited the premises and on both days the premises was found locked. The proper officer has cancelled the registration of the appellant retrospectively relying on the two physical visits and some neighbourhood information.

Show Cause Notice and Reply filed

A SCN dated 04/12/2024 was issued by the proper officer alleging cancellation of GST registration certificate on the ground that business premises was found locked during the business hours and there was no sign board as required by the law.

vague allegation are made by the proper officer that firm is dealing in supply of goods without physical delivery of goods.

And also, the SCN has alleged that the appellant has contravened the provisions of the act and of the rules. Further proper officer alleged that the appellant is just doing billing without physical delivery of goods.

The appellant filed reply online on 05/02/2025 a copy of which is annexed as **Annexure J** to this appeal application.

In the reply the appellant has substantiated that the appellant was a genuine supplier dealing in steel sheets only, working through E portal business model.

Reason for not opening of business premises was given and a request for revisit was done.

The appellant had categorically stated that as per their business model there are chances most of the time, when registered premise we are talking about will remain closed.

A revisit was requested but no such visit was done. By the departmental officer.

Feeling aggrieved against the orders passed by the lower authorities, the appellant has filled the appeal before this Hon'ble Tribunal challenging the actions and order dated 25/03/2025 passed by the first appellate authority.

The two questions before this Hon'ble Tribunal are

1. Is opening of registered place of business during business hour is must?
2. Can non-compliance of rule 18, sign board not placed on the main entrance, lead to cancelation of registration certificate, when alternate remedy is available under sec 125 read with sec 126?

GROUND OF APPEAL

ANNEXURE C

1. The appellant says and submits that according to section 29(2) , the proper officer has the discretion to cancel a registration with retrospective effect, but this discretion must be exercised judiciously and not arbitrarily. Retrospective cancellation can lead to the denial of input tax credit for other taxpayers i.e. recipients and thus, courts have consistently held that registration should not be cancelled retrospectively without valid reasons.

It is crucial for the proper officer to independently reach the satisfaction set out in subsection (2) of section 29 of the DGST act 2017

2. That the appellant says and submits that the GST registration can only be cancelled when the conditions of section 29(2)(a) read with Rule 21 (a) and (b) of the DGST Act 2017 are fulfilled.

Relevant Sections and Rules relied upon.

Section 29(2) The Proper officer may cancel the registration of a person from such date, including any retrospective date, as he may deem fit, where—

- (a) a registered person has contravened ***such provisions*** of the Act or the rules made thereunder as may be prescribed

Rule 21. Registration to be cancelled in certain cases-

The registration granted to a person is liable to be cancelled, if the said person-

- (a) does not conduct any business from the declared [Place of business](#); or
- (b) issues invoice or bill without supply of goods or services or both in **violation** of the provisions of the Act, or the rules made there under

Section 2(85) "place of business" includes—

- (a) a place from where the business is ordinarily carried on, and includes a warehouse, a godown or any other place where a [Taxable person](#) stores his goods, supplies or receives goods or services or both; or

(b) a place where a Taxable person maintains his books of account; or

(c) a place where a Taxable person is engaged in business through an agent, by whatever name called;

Section 2(96) "removal" in relation to goods, means—

(a) dispatch of the goods for delivery by the supplier thereof or by any other person acting on behalf of such supplier; or

(b) collection of the goods by the recipient thereof or by any other person acting on behalf of such recipient

Section 10 IGST Act, 2017. Place of supply of goods other than supply of goods imported into, or exported from India.

(1) The Place of supply of goods, other than supply of goods imported into, or exported from India, shall be as under,—

(a) where the supply involves movement of goods, whether by the supplier or the recipient or by any other person, the Place of supply of such goods shall be the location of the goods at the time at which the movement of goods terminates for delivery to the recipient

In this context the appellant says and submits that company is conducting its business from the declared place of business only as per sec 2(85) “place of business “definition read with rule 21(a).

The business model of the appellant is based on the section 10(1)(a) of IGST Act 2017, they are taking delivery from the premises of the supplier.

The appellant further says and submits the business model is as follows

They have a website www.xyzlimited.com. This website domain is since 01.10.2017 registered in the name of company.

On this website products sample are displayed, prospective buyers visit the website and place order there.

On receiving the order from buyer, company places order to their supplier with the instructions that their person will take the delivery from factory/ godown gate.

Company has hired various vehicle owners to whom they instruct to collect goods from the suppliers godown/ factory and deliver those to buyers.

Once vehicle owner collects the goods from the supplier godown/factory, E-Invoice and E-Way Bill for the outward supply is generated and soft copy send to the vehicle owner.

Both E-Invoice and E-Way Bill are generated on BILL FROM DISPATCH FROM model. (document trail annexed in Annexure)

As it is evident from the business module explained above the goods never came to registered place of business.

The appellant further says and states that in this world of digitization there is no need to have movement of goods from the place of business only. Appellant has taken registration as per the requirement of the law and as a law abide citizen, maintaining books of accounts on the business place only.

It is nowhere mentioned in the law that registered place be kept open all the time.

3. The appellant says and submits that the proper officer has nowhere recorded his satisfaction that he was satisfied with any of the conditions mentioned in section 29(2) of the DGST Act 2017 , its only while passing an order that he has mentioned registration certificate is cancelled under section 29(2)(a) , there also he fails to mention the rule 21 subclause on which he is relying while cancelling the registration certificate and hence his orders are without authority of law.

this SCN as issued hardly satisfy the requirements of a valid show cause notice as per law settled by the courts. The notice must provide specific

factual details about the alleged breach to invoke section 29(2)(a) of the GST legislation. Without this information, the appellant would be unable to respond effectively, making notice incomplete and invalid

4. The appellant further says and submits that the SCN dated 04/12/2024 annexed as **Annexure I** to this appeal was not based on any factual base and was virtually an SCN issued without proper fact finding, reliance was placed on neighbourhood witness and the visits were done in the haphazard manner without applying mind. No attempt was made to contact the appellant, when premises was found closed.

No opportunity of being heard given before suspension of registration certificate.

No physical verification was done in spite of appellant request for the visit, at the time of filing reply to SCN.

5. The appellant prays that at the time of arguments he be allowed to file a paper book of the documents that the appellant relies upon.
6. The appellant says and submits that no display of sign board at the main entrance of business premises is his non-compliance and he is willing to pay penalty to rectify this fault under section 125 read with section 126.

Relevant Sections and Rules relied upon.

Rule 18. Display of registration certificate and Goods and Services Tax Identification Number on the name board.

(1) Every Registered person shall display his certificate of registration in a prominent location at his Principal place of business and at every additional place or places of business.

(2) Every Registered person shall display his Goods and Services Tax Identification Number on the name board exhibited at the entry of his

principal place of business and at every additional place or places of business.

PRAYER**ANENXURE D**

1. In view of the above factual and legal matrix the appellant prays that the registration certificate of the appellant be restored to its original number
2. The directions to be issued to allow the appellant to claim input tax credit for the period between cancellation and restoration in the interest of justice.
3. Penalty for non-display of sign board may be imposed.
4. Any other order as this Hon'ble Tribunal may find fit and proper be allowed in favour of the appellant.

APPELLANT

VERIFICATION

I A. K GUPTA, AGED 40 YEARS, S/O SHRI D.K GUPTA, DO HEREBY SOMENLY AFFIRM AND DECLARE THAT THE ABOVE APPEAL HAS BEEN DRAFTED UNDER MY INSTRUCTIONS, I AM FULLY AWARE OF THE FACTS AND NOTHING HAS BEEN CONCEALED THEREFROM.

APPELLANT

FEE CHALLAN RS 5000 PAID

POWER OF ATTORNEY

This Power of Attorney is executed on 30.3.2025 at Delhi by **XYZ PRIVATE LIMITED**, a Private Limited Company incorporated under the Companies Act, 2013, having its registered office at Katra Ballimaran, Delhi-110006.

WHEREAS, the Company is required to file and contest an appeal before the GST Tribunal under the DGST Act, 2017 and CGST Act, 2017.

AND WHEREAS, the Company desires to appoint and authorize **CA Rashmi Jain**, a practicing Chartered Accountant, Membership No. 12345 to represent and act on its behalf in all matters related to the said appeal.

The Company hereby appoints **CA Rashmi Jain**, as its legal representative, to:

1. Prepare, sign, verify, and submit all necessary documents, affidavits, applications, and statements required for the appeal proceedings.
2. Appear, plead, and argue before the GST Tribunal on behalf of the Company.
3. Take all necessary actions for the effective representation of the case, including responding to queries, submitting additional documents, and making statements as required.
4. Perform all acts, deeds, and things necessary for the proper conduct of the case before the GST Tribunal.

The Acts performed by the legal representative will be binding upon the company.

This Power of Attorney shall remain in force until the conclusion of the appeal proceedings unless revoked earlier by the Company in writing.

For and on behalf of **XYZ PRIVATE LIMITED**

ACCEPTED BY

A.K. GUPTA
DIRECTOR
XYZ PRIVATE LIMITED

CA RASHMI JAIN
M. NO. 12345
FRN. 6789

**CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE
MEETING OF THE BOARD OF DIRECTORS OF XYZ PRIVATE
LIMITED HELD ON 26.3.2025 AT [REGISTERED OFFICE AT KATRA
BALLIMARAN, DELHI-110006**

**DIRECTOR S. K. GUPTA ATTENDED MEETING THROUGH VIDEO
CONFERENCING DUE TO HIS ILLNESS**

RESOLVED THAT Mr. A. K. GUPTA, Director of the Company, be and is hereby authorized to sign, verify, and submit appeals, applications, and other necessary documents before the GST Tribunal on behalf of the Company.

FURTHER RESOLVED THAT Mr. A. K. GUPTA is authorized to represent the Company in all proceedings related to the appeal and to take necessary actions, including but not limited to presenting documents, making statements, and filing submissions as required.

FURTHER RESOLVED THAT the Board of Directors do hereby authorize Mr. A. K. GUPTA to appoint legal representatives, consultants, or advisors as deemed necessary for the effective handling of the appeal.

FURTHER RESOLVED THAT a certified copy of this resolution be provided to the concerned authorities as and when required.

For and on behalf of the Board,

XYZ PRIVATE LIMITED

S. K. GUPTA

A. K. GUPTA

Director

Director

26.3.2025

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF THE BOARD OF DIRECTORS OF XYZ PRIVATE LIMITED HELD ON 26.3.2025 AT [REGISTERED OFFICE AT KATRA BALLIMARAN, DELHI-110006

DIRECTOR S. K. GUPTA ATTENDED MEETING THROUGH VIDEO CONFERENCING DUE TO HIS ILLNESS

RESOLVED THAT CA Rashmi Jain, a practicing Chartered Accountant, be and is hereby appointed and authorized to represent XYZ PRIVATE LIMITED before the GST Tribunal in connection with the appeal filed under the DGST Act, 2017 and CGST Act, 2017.

FURTHER RESOLVED THAT CA Rashmi Jain is authorized to prepare, sign, verify, and submit all necessary documents, affidavits, applications, and statements required for the appeal proceedings.

FURTHER RESOLVED THAT CA Rashmi Jain shall have the authority to appear, plead, and argue on behalf of the Company before the GST Tribunal and take all necessary actions for the effective representation of the case.

FURTHER RESOLVED THAT a certified copy of this resolution be provided to the concerned authorities as and when required.

For and on behalf of the Board,

XYZ PRIVATE LIMITED

S. K. GUPTA

A. K. GUPTA

Director

Director

26.3.2025

Annexure I

BEFORE THE ASSISTANT COMMISSIONER, ZONE 10, DELHI GST DEPARTMENT, ITO, DELHI

DIN NO. Date: 4th DECEMBER 2024

XYZ Private Limited

Katra Balli Maran

Delhi 110 006

GSTIN N o.... 123456789

Show cause notice under section 29(2) of the DGST Act read with CGST Act and DGST Rules proposing to cancel your registration certificate w.e.f. 1.7.2017

From the scrutiny of your returns it has been noticed that your turnover has jumped many times every month with hardly any payment of cash tax. All your purchases when put to verification seem to be from non genuine tax payers. Keeping in mind these prima facie adverse facts a physical verification of your premises was ordered under intimation to you on portal as well as on SMS. Our team of two officers visited your business premises on 29th NOVEMBER 2024 and on 1st DECEMBER 2024 but both the times the premises were locked and there was not even a sign board as required by law nor any one was found working as the same were found locked during the business hours. Neighbourhood inquiries revealed that these premises remain closed and no one has ever been seen here and we have two witnesses to that effect. It is more than clear you have contravened the provisions of the Act and of the Rules and in the absence of any business activity being carried on it is clear that you are engaged in supply or buying goods without physical delivery of goods and your turnover is just billing turnover. Hence, why should your registration certificate be not cancelled w.e.f. 1.1.2017 immediately to safe guard the government revenue. You are hence required to show cause the reasons for such blatant violation of rules of the law and your reply and personal present must be made by 20TH DECEMBER 2024 falling which it shall be presumed that you have nothing to show in support of your genuine business affairs and your registration certificate shall stand cancelled without any further notice to you. And in the mean time your registration certificate is suspended with immediate effect till further orders after due enquiry. You are directed to not to indulge in any business transactions till further orders.

DIGITALLY SIGNED

ASSISTANT COMMISSIONER

ZONE 10

ASSISTANT COMMISSIONER

ZONE10

Annexure J

BEFORE THE ASSISTANT COMMISSIONER, ZONE 10, DELHI GST DEPARTMENT, ITO, DELHI

Date: 5TH FEBRUARY 2025

XYZ Private Limited

Katra Balinan

Delhi 110 006

GSTIN N o.... 123456789

YOUR Show cause notice under section 29(2) of the DGST Act read with CGST Act and DGST Rules proposing to cancel your registration certificate w.e.f. 1.7.2017

REPLY TO YOUR SHOW CAUSE NOTICE

SIR,

In reference to you above show cause notice we wish to submit as under:

With reference to your show cause notice we beg to state as follows:

1. That the company is run by two directors and one of them is seriously sick for the last few months and has not been able to attend to the business affairs of the company on regular basis.
2. The company does its business on E Portal where buyer and sellers are connected with each other through on line deals contracts and prices negotiated on line.
3. Based on such a E portal business model the goods are procured (steel sheets only) on line and the suppliers are directed to send the same to the buyers at addresses given by us and the vehicles that are hired by us take the delivery of goods from those suppliers and deliver the same to the buyers we notify to them under acknowledgment to us.
4. The payments are also made on line and all this is done on computer from our residences.

Since a lot of logistics are involved in terms of physical dispatches most of the staff remain out of office and hence the business premises may have remained shut when your team visited the same.

Since the business is in due process of law we request you to not to draw any adverse presumption and your team may be directed to visit again to verify the documents whatever they wish to.

It is prayed accordingly.

FOR XYZ PRIVATE LIMITED

DIRECTOR

Annexure K

BEFORE THE ASSISTANT COMMISSIONER, ZONE 10, DELHI GST DEPARTMENT, ITO, DELHI

DIN NO.. xxxxxx Date: 12TH FEBRUARY 25

XYZ Private Limited

Katra Balinan

Delhi 110 006

GSTIN N o.... 123456789

Show cause notice under section 29(2) of the DGST Act read with CGST Act and DGST Rules proposing to cancel your registration certificate w.e.f. 1.7.2017

ORDER UNDER SECTION 29(2) OF THE DGST ACT

Your reply to the show cause notice issued to you under the above provision has been considered and you have also been personally heard by the undersigned FINALLY ON 6TH FEBRUARY 2025 AS PER YOUR REQUEST

I have considered the reports of the visiting team (shown to you in person), and also your reply and oral submissions. No evidence has been brought on record to substantiate the averments made by you in your reply. It is clearly an after thought. It is inconceivable that a company that has a turnover of over 250 cores as per latest returns will not have any one in the registers business premises, more so when you allege all work is done on computers. You have failed to even remotely satisfy me about the genuine activities of your business from the registered business premises. Your reply lacks credence and is hereby rejected in the absence of any evidence placed on record including the medical reports of the director you allege has been sick for quite some time.

In view of the overwhelming evidence against you and without any rebuttal by you, inspite of many opportunities ;provided to you, I have no choice but to cancel your registration certificate in terms of section 29(2)(a) of the DGST Act and the date of cancellation of your certificate is fixed as 1,.10.2017 - the date when registration was obtained.

You are directed to surrender your registration certificate immediately with all the up to date returns as required by law. You must submit details the stocks held by you as of today immediately.

In this connection I may authorise physical verification of your business premises by tomorrow.

ASSISTANT COMMISSIONER

ZONE 10

Annexure L

BEFORE THE JOINT COMMISSIONER (APPEALS) ZONE X GST BHAVAN, DGST DEPARTMENT NEW DELHI.

DIN NO.. xxxxxx Date: 25th March 2025

XYZ Private Limited

Katra Balinan

Delhi 110 006

GSTIN N o.... 123456789

APPELLATE ORDER UNDER SECTION 107 OF THE DGST ACT

The above taxpayer has filed an appeal under section 107(1) of the DGST Act against an order passed by the Assistant Commissioner Zone X dated 12.2.25 cancelling the registration certificate of the taxpayer retrospectively under section 29(2) of the DGST Act. On an urgent hear application the matter was taken for hearing.

Heard Mr V K Gupta, CA who has repeated the grounds of appeal. The main thrust was that there is no power to retrospectively cancel the registration certificate under section 29 of the DGST Act, more so under the given circumstances. He has further vehemently argued that the taxpayer is a genuine tax payer and has huge turnovers through E Portal e commerce business model. The business model has been explained. He has further argued that the burins model does not require any physical presence of any person in the business premises of the company. He has prayed that the order be quashed and the registration certificate be restored immediately. No case law has been placed on record by the learned counsel for the appellant.

I have examined the reports put on record by the adjudicating authority, have seen the physical verification reports placed on record by the visiting offers and also have gone through the reply filed by the tax payer on record. And also have gone through the relevant arguments of the adjudicating authority.

I have also questioned the director Shri AK Gupta who was president in the physical hearing but he could not answer specific queries put up to him about the E Portal business model; more so when he alleges he is the only director conducting the business.

I am not convinced that the orders of the adjudicating authority do not require any interference and the appeal filed has no merit at all. And accordingly the appeal is dismissed. The paper officer is directed to assess the taxpayer on urgent basis for all the tax periods by following due process of law and take action for recovery of government dues, if any.

Copy be served on the taxpayer immediately.

Digitally signed

Joint Commissioner(Appeals)

Zone X_

**Hon'ble GST Tribunal,
Delhi Bench,
Delhi**

Subject: Submission of Evidence in Case Reference Number 123456 of 2025

Hon'ble Sir,

I, A. K. GUPTA S/o D. K. Gupta, pray to accept the evidences in the matter of Case Reference Number 123456 of 2025 scheduled for hearing on 5.5.2025.

As appellant, I wish to submit the following documents. These documents should be part of the reply given by us in response to SCN dated 4.12.2024. But due to unforeseen circumstances we were not able to provide these evidences at that time.

The other director Mr. S. K. Gupta was bed ridden due to his sickness. Mr. S. K. Gupta being my brother, I was mentally disturbed and not able to fully provide the required documents.

I pray Hon'ble chair to accept the evidence and consider the genuine intention of ours to get our registration certificate restored.

Begging for your mercy.

List of Documents

<u>S. NO.</u>	<u>SUPPORTING DOCUMENTS TITLE</u>
1	WEBSITE ADDRESS
2	PROOF OF ORDER PLACED BY BUYER ON WEBSITE
3	PROOF OF ORDER PLACED TO SUPPLIER FOR SPECIFIC QUANTITY AND QUALITY WITH THE INSTRUCTIONS TO HANDOVER THE GOODS TO THE VEHICLE OWNER AUTHORISED BY THE APPELLANT
4	AGREEMENT WITH VEHICLE OWNER
5	PROOF OF INSTRUCTIONS GIVEN TO VEHICLE OWNER AUTHORISING HIM TO COLLECT GOODS FROM SUPPLIER PREMISES AND DELIVERING THOSE GOODS TO BUYERS
6	COPY OF E-INVOICE AND E-WAY BILL GIVEN TO VEHICLE OWNER
7	MEDICAL CERTIFICATE OF DIRECTOR S. K. GUPTA S/O D. K. GUPTA

I hereby declare that the information provided is true and accurate to the best of my knowledge.

Thank you for considering my submission.

Place: Delhi

Date: 25.4.2025

Name of the Applicant: A. K. GUPTA

Status: DIRECTOR

XYZ PRIVATE LIMITED



XYZ LIMITED

STEEL SHEETS TRADING

Welcome to XYZ Limited - your trusted partner in premium steel sheet trading. With years of experience and a commitment to excellence, we supply high-quality steel sheets to industries across the nation.

About Us

XYZ Limited is a leading trader of steel sheets in India. We are committed to providing durable, corrosion-resistant, and customizable steel solutions to meet the varied requirements of our clients.

Our Products

- Hot Rolled Steel Sheets
- Cold Rolled Steel Sheets
- Galvanized Steel Sheets
- Custom Steel Sheet Solutions
- Competitive Pricing
- Quality Assurance
- Timely Delivery
- Strong Logistics Network

Why Choose Us?

- Competitive Pricing
- Quality Assurance
- Timely Delivery
- Customer-Centric Approach
- Construction
- Automotive
- Engineering
- Manufacturing

Industries We Serve

- Construction
- Automotive
- Engineering
- Infrastructure Development

Contact Us

XYZ Limited
KATRA BALLIMARAN, DELHI-110006

PROOF OF ORDER PLACED BY BUYER ON WEBSITE

29.11.2024

MAIL

FROM: info@xyz.com

TO: rudtraco@rtc.com

SUBJECT: CONFIRMATION OF PURCHASE ORDER

- **ORDER CONFIRMED FOR STEEL SHEETS HSN 721901, QUANTITY 2000 KG @ RS. 850 PER KG FOR RUDxx TRAxxxxx COXXXX, GSTIN 9876543210**
- **EXPECTED TIME OF DELIVERY : 24 HOURS FROM NOW**

CONFIRMATION MAIL SENT TO BUYER E-MAIL ID

**PROOF OF ORDER PLACED TO SUPPLIER FOR SPECIFIC QUANTITY AND QUALITY
WITH THE INSTRUCTIONS TO HANDOVER THE GOODS TO THE VEHICLE OWNER
AUTHORISED BY THE APPELLANT**

29.11.2024

MAIL

FROM: info@xyz.com
TO: contactus@abc.com
SUBJECT: PURCHASE ORDER

- **ORDER PLACED FOR PURCHASE OF STEEL SHEETS HSN 721901, QUANTITY 2000 KG @ RS. 838 PER KG FROM ABC PRIVATE LIMITED, BAWANA, DELHI-110034 GSTIN 987654321**
- **YOU ARE REQUESTED TO HANDOVER THE GOODS TO CHAMAN LAL, THE TRANSPORTER AUTHORISED BY US TO COLLECT GOODS TOMORROW MORNING AT 11 A.M. HE WILL BE HAVING THE AUTHORISATION FROM OUR COMPANY TO TAKE DELIVERY OF THE GOODS.**

**CONFIRMATION MAIL SENT TO SELLER E-MAIL ID FOR PURCHASE OF GOODS WHICH WERE
ORDERED BY THE BUYER VIZ. RUDxx TRAxxxx COXXXX, GSTIN 9876543210**

AGREEMENT

This Agreement is made on this 1.10.2017 between:

CHAMAN LAL, residing at HOUSE NO., DELHI hereinafter referred to as the "Truck Owner

AND

XYZ PRIVATE LIMITED, having its registered office at Katra Ballimaran, Delhi-110006. hereinafter referred to as the "Company"

WHEREAS:

- 1. The Truck Owner is the lawful owner and operator of the truck bearing registration number DL00J0000.*
- 2. The Company is engaged in the business of Trading Steel Sheets and requires transportation services on regular basis.*

NOW, THEREFORE, IT IS AGREED AS FOLLOWS:

- 1. The Truck Owner agrees to provide the truck and its services as and when needed to the Company as per the instructions and requirements of the Company.*
- 2. The Company shall issue instructions regarding the movement, loading, unloading, and delivery of goods, which the Truck Owner shall comply with diligently.*
- 3. The Truck Owner shall be responsible for all statutory and regulatory requirements.*
- 4. The Company shall pay the Truck Owner an agreed amount as per the mutually decided terms and conditions after receiving proper Bill and Bilty. Rate will be reviewed every financial year in the beginning of the year i.e. April.*
- 5. This Agreement shall remain valid until terminated by either party with a prior written notice of 30 days.*
- 6. In case of any dispute, the matter shall be resolved amicably or through arbitration under the Indian Arbitration and Conciliation Act.*

IN WITNESS WHEREOF, the parties have set their hands to this Agreement on the 1ST day of October 2017 first written above.

Truck Owner Signature: _____
Name: CHAMAN LAL

WITNESS 1

Company Authorized Signatory: _____
Name: A. K. GUPTA
Designation: DIRECTOR

WITNESS 2

**PROOF OF INSTRUCTIONS GIVEN TO VEHICLE OWNER AUTHORISING HIM TO
COLLECT GOODS FROM SUPPLIER PREMISES AND DELIVERING THOSE GOODS TO
BUYERS**

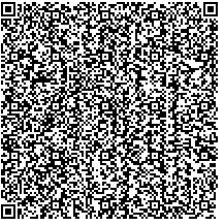
29.11.2024

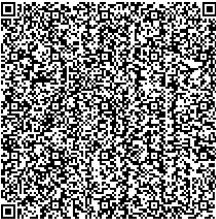
MAIL

FROM: info@xyz.com
TO: chamantransport@yahoo.com
SUBJECT: DELIVERY ORDER INSTRUCTIONS

- YOU ARE HEREBY INSTRUCTED TO COLLECT GOODS FROM ABC PRIVATE LIMITED, BAWANA, DELHI-110034 AT 11 A.M. SHARP ON 30.11.2024
- AND ONCE GOODS ARE RECEIVED BY YOU, INFORM OUR OFFICE AT GIVEN MOBILE NUMBER (9800010000) AND EMAIL ID info@xyz.com TO RECEIVE E-INVOICE AND E-WAY BILL TO FURTHER SUPPLY THE GOODS TO THE BUYER.
- THE DETAIL OF BUYER ARE AS BELOW:

RUDXX RUDxx TRAxxxx COXXXX, GSTIN 9876543210
Number, Colony, Unnamed Road Delhi, Delhi, 11xxxx

<div><div>GSTIN : 123456789</div><div>E INVOICE</div><div>XYZ PRIVATE LIMITED</div><div>KATRA BALLIMARAN</div><div>DELHI-110006</div></div> <div>Original Copy</div>						
<div>Party Details :</div> <div>RUDxx TRAxxxx COxxxx</div> <div>number, Colony, Unnamed Road Delhi, Delhi, 11xxxx</div> <div>GSTIN / UIN : 9876543210</div>				<div>Invoice No. : E/064/2024-25</div> <div>Dated : 30-11-2024</div> <div>Place of Supply : Delhi (07) Reverse Charge : N</div> <div>GR/RR No. :</div> <div>Transport : BY ROAD</div> <div>Vehicle No. : XX00XX0000</div> <div>Station : New Delhi</div> <div>E-Way Bill No. : 1234567891234</div>		
<div>IRN : 09e5e121c2520037cb95b3518f95252aede91526517469193f57c1f35a604313</div> <div>Ack.No. : 172517385654127</div> <div>Ack. Date : 30-11-2024</div>						
S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount()
1	STEEL SHEETS HSN 7219 18%	721901	2000.00	KG	850.00	1,700,000.00
						1,700,000.00
<div>Add : CGST @ 9.00 %</div> <div>Add : SGST @ 9.00 %</div>						153,000.00
						153,000.00
Grand Total 2000.00 KG						2,006,000.00
<div><div>Tax Rate</div><div>Taxable Amt.</div><div>CGST Amt.</div><div>SGST Amt.</div><div>Total Tax</div></div> <div>18%17,00,000.001,53,000.001,53,000.0020,06,000.00</div> <div>Rupees Twenty Lacs Six Thousand Only</div>						
<div>Terms & Conditions</div> <div>E.&O.E.</div> <div>1. Goods once sold will not be taken back.</div> <div>2. Interest @ 18% p.a. will be charged if the payment is not made with in the stipulated time.</div> <div>3. Subject to 'Delhi' Jurisdiction only.</div>		<div>E-Invoice QR Code</div> <div></div>		<div>Receiver's Signature :</div> <div></div> <div>For XYZ PRIVATE LIMITED</div> <div>Authorised Signatory</div>		

<div><div>GSTIN : 987654321</div><div>E INVOICE</div><div>ABC PRIVATE LIMITED</div><div>BAWANA</div><div>DELHI-110034</div></div> <div>Original Copy</div>						
<div>Party Details :</div> <div>XYZ PRIVATE LIMITED</div> <div>Katra Ballimaran, Delhi, 110006</div> <div>GSTIN / UIN : 123456789</div>				<div>Invoice No. : 0501/2024-25</div> <div>Dated : 30-11-2024</div> <div>Place of Supply : Delhi (07) Reverse Charge : N</div> <div>GR/RR No. :</div> <div>Transport : Delivery at Godown Gate Vehicle No. : xx00xx0000</div> <div>Station : Delhi</div> <div>E-Way Bill No. : 1234567891234</div>		
<div>IRN : 5e121c2520037cb95b3518f95252aede91526517469193f57c1f35a6</div> <div>Ack.No. : 5173856541</div> <div>Ack. Date 11/30/2024</div>						
EWAY BILL GENERATED BY RECEIVER						
S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount()
1	STEEL SHEETS HSN 7219 18%	721901	2000.00	KG	838.00	1,676,000.00
<div>Add : CGST @ 9.00 %</div> <div>Add : SGST @ 9.00 %</div>						<div>1,676,000.00</div> <div>150,840.00</div> <div>150,840.00</div>
Grand Total 2000 KG						1,977,680.00
<div><div>Tax Rate</div><div>Taxable Amt.</div><div>CGST Amt.</div><div>SGST Amt.</div><div>Total Tax</div></div> <div>18%16,76,000.00150,840.00150,840.0019,77,680.00</div> <div>Rupees Nineteen Lakhs Seventy-Seven Thousand Six Hundred Eighty Only</div>						
<div>Terms & Conditions</div> <div>E.&O.E.</div> <div>1. Goods once sold will not be taken back.</div> <div>2. Interest @ 18% p.a. will be charged if the payment is not made with in the stipulated time.</div> <div>3. Subject to 'Delhi' Jurisdiction only.</div>		<div>E-Invoice QR Code</div> <div></div>		<div>Receiver's Signature :</div> <div>For ABC PRIVATE LIMITED</div> <div>Authorised Signatory</div>		

e-Way Bill



1. E-WAY BILL Details

eWay Bill No: 1234567891234Generated Date: 30.11.2024Generated By: 123456789Valid Upto: 1.12.2024

Mode: RoadApprox Distance: 29km

Type: Inward - SupplyDocument Details: Tax Invoice - E/064/2024-25 Date 30-11-2024 Transaction type: BILL FROM / DISPATCH FROM

2. Address Details

From

GSTIN: 123456789

XYZ PRIVATE LIMITED

Dispatch From

BAWANA

DELHI-110034

To

GSTIN: 9876543210

RUDxx TRAxxxx COxxxx

Ship To

number, Colony, Unnamed Road Delhi, Delhi, 11xxxx

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
721901	STEEL SHEETS	2,000 KG	17,00,000	18% (1,53,000+1,53,000+0+0)

Tot. Tax'ble Amt ` 17,00,000CGST Amt ` 1,53,000SGST Amt ` 1,53,000IGST Amt ``0.00CESS Amt `0.00CESS Non.Advol Amt `0.00

Other Amt ``0.00Total Inv.Amt ` 20,06,000

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 30.11.2024

5. Vehicle Details

Mode	Vehicle / Trans Doc No & DL	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	XX00XX0000	DELHI	30.11.2024	123456789	-	-



721211977032

MEDICAL CERTIFICATE

This is to certify that Mr. S. K. GUPTA aged 45 years s/o Mr. D. K. Gupta, has been under my medical care since 2.8.2024. The patient has been diagnosed with a cardiac condition and is currently under treatment.

Due to the severity of the illness, the patient has been advised complete bed rest since August 2024 and any kind of stress and physical activity will be fatal for his health. The patient is under continuous supervision and various medical tests are ongoing because of persistent hypertension, diabetes, thyroid problems.

This certificate is issued upon request for official purpose.

Doctor's Name: ABC

Registration Number: [1234]

Contact Information: [1234567890]

XYZ HOSPITAL

Hospital Stamp

Date: 20.4.2025