

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

**APPEAL No. \_\_\_\_\_ of 2025.**

**IN THE MATTER OF:**

**RV STEEL LIMITED**  
GSTIN 6667774444  
Naraina Industrial Area  
**NEW DELHI**

..... **Appellant**

**VERSUS**

**THE COMMISSIONER,**  
Delhi Goods & Services Tax Department  
ITO,  
**Delhi**

..... **Respondent No.1**

**&**

**THE JOINT COMMISSIONER (APPEAL),**  
Zone-4,  
Delhi Goods & Services Tax Department  
ITO,  
**Delhi**

..... **Respondent No.2**

**I N D E X**

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ITO,  
**Delhi**

..... **Respondent No.2**

**Particulars of order against which the Appeal is made:**

- i. **OIO no. ....**
- ii. **Dated: 10.01.2025**
- iii. **Passed by: The Joint Commissioner (Appeals),**  
Zone-4,  
Delhi Goods & Services Tax Department  
ITO,  
**Delhi**

## 1. STATEMENT OF FACTS

(Appended as Annexure- 3)

**Appeal against the Order issued in form APL-04 vide reference no. ...., dated 10-01-2025 issued u/s 107(11) of the CGST Act, 2017.**

Your humble Appellant respectfully begs to submit statement of facts as under: -

- I. The appellant, **M/S RV STEEL LIMITED** (hereinafter referred to as "*the Company*" or "*the Appellant*"), having principal place of business at **Naraina Industrial Area, New Delhi**, are duly registered under the Central Goods and Services tax Act, 2017 and Delhi Goods and Services tax Act, 2017 read with section 20 of Integrated Goods & Services tax Act, 2017, bearing **GSTIN 6667774444**. The Appellant is engaged in manufacturing and Trading in TMT Bar and Solid Steel tubes.
- II. The Appellant's Audit was conducted between 02-04-2024 to 02-08-2024 for the Assessment Year 2022-23 under the ambit of section 65 of the CGST Act, 2017. Consequently, an audit report was also issued stating the parameters of audit on 10-08-2024 i.e. after 8 days of completion of audit proceedings delineating the following audit Paras:
  - a. Disallowed ITC on 4 commercial vehicles having seating capacity of more than 13 passengers amounting to Rs. 10,00,000/-
  - b. Disallowed ITC of Rs. 2,24,000/- availed on purchase of 20 water coolers and supplied to their distributors as a consideration for achieving annual target of Turnover.

- c. Disallowed ITC of Rs. 40,04,000/- availed on Solar Power Plant constructed for the consumption by the company itself.
- d. Disallowed ITC of alleged not reversed as non-payment to suppliers within 180 days by quoting Rule 42 reversal amounting to Rs. 5,04,506/-.
- e. Disallowed the ITC of Rs. 3,03,000/- availed on the invoices received from the law firm.

(A copy of Audit Notice and FAR is attached as **Annexure- NA**)

- III. The adjudicating authority i.e. The Assistant Commissioner, Zone-4 issued the Show Cause Notice U/s 73 of the DGST Act, 2017 bearing DIN 1234567890 dated 06-09-2024 served upon the appellant by upholding all the queries raised by the audit team (*supra*) proposing to file the clarification/reply by 21-09-2024 along with the personal hearing. It is noteworthy that the adjudication had given only a mere time of 15 days to respond to the issued SCN. *The issued SCN* proposed tax liability of Rs. 60,35,506/- along with applicable interest. It is to be noted that the SCN was issued for Assessment year 2022-23.

(A Copy of the SCN is appended as **Annexure-6**)

- IV. The Appellant submitted the comprehensive reply -in person on the date specified by the adjudicating authority i.e. on 21-09-2025 by giving the proper justification/clarification to the demand paras raised by the authority.

(A copy of the reply filed is annexed as **Annexure-NA**)

- V. The adjudicating authority, unilaterally issued the demand order on 16-10-2024 by re-instituting the similar *per se* demand paras as raised by the audit team, without consideration of the reply submitted in person to the adjudicating authority and put an inference in the order issued that the reply was not submitted which is devoid of true circumstances and directed the appellant to pay Rs. 60,65,506/- as Tax and Rs. 25,56,000/- as interest. The adjudicating authority has stated in the order that the penalty will be levied separately for which separate proceedings will be initiated.

(A copy of Order is annexed as **Annexure-7**)

- VI. The Appellant, aggrieved from the impugned demand order, preferred an appeal under the ambit of Section 107 of the CGST Act, 2017 to the Hon'ble First Appellate Authority presided by the learned respondent, within the prescribed time period, stating the detailed grounds of the appeal, however, went in vain as the appellant got the appeal dismissed by the erudite authority citing the reason that the order passed by the adjudicating authority was approved. It is matter of fact that the learned respondent has not reconciled with the prevailing legal provisions which led to the issuance of appeal dismissal order u/s 107(11) of the CGST Act, 2017 on 10-01-2025.

(A copy of the appeal dismissed order is appended as **Annexure-8**)

- VII. Being aggrieved by the impugned order the Appellant filed the appeal on the various grounds, which are as under:

## 2. Jurisdiction of the Authority

The Appellant hereby states that the Subject matter of impugned order against which the appeal is made is within the jurisdiction of this Hon'ble Appellate Tribunal.

## 3. Limitation

The Appellant submits that the respondent passed the order dated **10-1-2025** and pertaining to the provisions of section 112 of the Central Goods and Services Tax Act, 2017, this appeal is made within the time stipulated in the enactment i.e. within 3 months of the communication of the order i.e. on **10-2-2025**. The due date to file this appeal is **10-04-2025**. However, the appellant has filed the appeal on **24-05-2025** with a delay of 45 days. The application of condonation of delay has been annexed with this appeal submission.

## 4. List of the events

For the purpose of clarity of issues, the factual matrix of the case is delineated as under: -

S.NO.	DATE	EVENTS
1.	02.04.2024 to 02.08.2024	Audit of Appellant conducted by the audit team on the appellant's premises.
2.	10.08.2024	The Audit team issued the Final Audit Report.
3.	06.09.2024	Show Cause Notice issued by the Assistant Commissioner proposing

		the demand on paras raised by the audit team.
4.	16.10.2024	Comprehensive reply submitted in person against the issued show cause notice elucidating each discrepancy.
5.	16.10.2024	The Assistant Commissioner passed the demand order under section 73 of the CGST Act, 2017
6.	Within prescribed period	The Appellant preferred an appeal <b>to the respondent, i.e. The Joint Commissioner (Appeals)</b> against the order passed by the Assistant Commissioner.
7.	10.01.2025	The learned respondent dismissed the appeal by upholding all the paras raised by the audit team as well as adjudicating authority.
8.	24.05.2025	Appeal submission against the impugned appeal order passed by the respondent.

**APPELLANT**



## 5. GROUNDS OF APPEAL

(Appended as **Annexure- 4**)

The Appellant, *inter-alia*, raises the following important and substantial questions of law regarding infirmities, legalities as well as the power of The Joint Commissioner (herein, **Respondent**) while passing the impugned order, on the following grounds: -

### **A. Non-Application of the mind and non-consideration of the appellant's reply**

- a. It is vehemently contested that the respective authorities have not considered the reply submitted to each level which raises serious concern that the appellant has complied with each and every provision of the law and still finds it difficult to get a favourable order from the authorities. There is a famous proverb which run as '*Justice Delayed is justice Denied*', however, in our case, **there is no delay while denying the justice.**
  
- b. It is matter of fact that the impugned order passed by the respective authorities suffers from the vice of **non-application of mind**, as the authorities failed to consider the documents and submissions made by the appellant, which were duly recorded and available on record. *Per Contra*, the respondent has inferred in the order that no supporting documents were furnished by the taxpayer, yet he failed to specify any particular document that was sought. Merely asserting the absence of supporting documents—especially after the taxpayer had submitted all relevant materials—constitutes a gross misuse of the powers vested in the authorities

**B. Procedural lacking by the respondent acting as an quasi-judicial body**

- c. The respondent has failed to verify whether the appellant was afforded adequate time to file a response to the show-cause notice. The adjudicating authority granted a mere 15 days, which is manifestly insufficient for any taxpayer embroiled in a dispute of such substantial magnitude. Be that as it may, the appellant has duly furnished all requisite documents within the stipulated timeframe.
- d. The respondent has failed to verify whether the audit conducted by the audit team aligns with the factual circumstances. Given that the audit pertains to the Assessment Year 2022-23, on what basis has the audit team raised demand particulars relating to the Assessment Year 2024-25? Does this adhere to the prescribed procedural compliance and legal norms? Where the authority can issue a separate notice for the separate financial years, why there is a haste in creating demand of the appellant, who is complying with the regulated tax norms?

**PARA WISE GROUNDS OF THE APPEAL**

**GROUNDS FOR PARA NO. 1: -Denied ITC of Rs. 10,00,000/- on purchase of 4 Tempo Travellers used in the furtherance of business.**

- i. The audit team has raised this para denying the ITC availed on purchase of 4 commercial vehicles having seating capacity of more than

13 passengers on **01.04.2024** without verifying the nature of business of the appellant. Subsequently, this demand was upheld by the adjudicating authority and by the first appellate authority as well. The respondent has put in the rationale that the ITC is ineligible in accordance with the clause (a) of Sub section 5 of Section 17 of the CGST Act, 2017.

- ii. It is to be noted that learned respondent 1 & learned respondent 2 has failed to acknowledge the fact that the said purchase has been taken place on 01-04-2024, which forms part of FY 2024-25, Whereas the audit has been conducted for the FY 2022-23 and consequently SCN had also been served U/s 73 for FY 2022-23 only.
- iii. Further, the appellant would like to put reliance on the principles laid down in the case of **TITAN COMPANY LIMITED Vs THE JOINT COMMISSIONER OF GST AND CENTRAL EXCISE AND THE ADDITIONAL COMMISSIONER OF GST AND CENTRAL EXCISE [W.P. No. 33164 OF 2023 AND W.N.P. No. 32855 OF 2023]** in which the Hon'ble Madras High Court has set aside the order issued bunching the multiple Financial Years from FY 2017-18 and FY 2021-22.
- iv. That it is lucidly evident from the above-mentioned judicial precedent that the demand para has been issued by over exercising of the jurisdiction by including the para which pertains to FY of which the adjudication has not even taken place. **Hence, the present para is in**

**violation of the jurisdictional powers, hence liable to be quashed on the above grounds only.**

- v. Further, for the sake of brevity, it is to be noted that from the SCN itself, the learned respondent no. 2 had clarified that the vehicles which were purchased, are having the approved capacity of more than 13 persons. In this regard, we would like to shed light on clause (a) of sub-section (5) of section 17 of the CGST Act, 2017:

*Section 17:- **Apportionment of credit and blocked credits.***

*(5) Notwithstanding anything contained in [sub-section \(1\) of section 16](#) and [subsection \(1\) of section 18](#), input tax credit shall not be available in respect of the following, namely:—*

*[(a) motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver), except when they are used for making the following taxable supplies, namely:—*

*(A) further supply of such motor vehicles; or*

*(B) transportation of passengers; or*

*(C) imparting training on driving such motor vehicles;*

- vi. From the plain reading of the above quoted provision, it is crystal clear that the restriction to take ITC is solely imposed on the vehicles used for transportation of passengers having seating capacity of less than or equal to 13 persons. However, in the present case, the SCN itself recognises the seating capacity is more than 13 persons, thereby, devoid of any restrictions under the said provisions.

vii.As far as the ITC availed is concerned, the appellant had used the said vehicles for transportation of its employees from their respective home to the factory premises *too and fro*. Which is solely attributable to the furtherance of the business, which is eligible as per the section 16 (1) of the CGST Act, 2017. For the sake of transparency, we would like to take reference from the said section below:

**Section 16: - Eligibility and conditions for taking input tax credit**

*“(1) Every registered person shall, subject to such conditions and restrictions as may be prescribed and, in the manner, specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person.*

*(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless, —*

*(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed;*

*(b) he has received the goods or services or both. Explanation. —For the purposes of this clause, it shall be deemed that the registered person has received the goods where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;*

*(c) subject to the provisions of section 41, the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilization of input tax credit admissible in respect of the said supply; and*

*(d) he has furnished the return under section 39: Provided that where the goods against an invoice are received in lots or instalments, the registered person shall be entitled to take credit upon receipt of the last lot or instalment:*

*Provided further that where a recipient fails to pay to the supplier of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier, an amount equal to the input tax credit availed by the recipient shall be added to his output tax liability, along with interest thereon, in such manner as may be prescribed: Provided also that the recipient shall be entitled to avail of the credit of input tax on payment made by him of the amount towards the value of supply of goods or services or both along with tax payable thereon.*

*(3) Where the registered person has claimed depreciation on the tax component of the cost of capital goods and plant and machinery under the provisions of the Income-tax Act, 1961, the input tax credit on the said tax component shall not be allowed.*

*(4) A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier.*

*Following are the most significant provisions of Section 16(2) of CGST Act, 2017 related to availment of Input Tax Credit (ITC), which would further help us in explaining the correctness of the Input Tax Credit (ITC) availed by us in form GSTR – 3B pertaining FY 2018-19. The provisions are reproduced below:*

*“(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless, —*

*(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed;*

*(b) he has received the goods or services or both. Explanation. —For the purposes of this clause, it shall be deemed that the registered person has received the goods where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;*

*(c) subject to the provisions of section 41, the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilization of input tax credit admissible in respect of the said supply; and*

*(d) he has furnished the return under section 39: Provided that where the goods against an invoice are received in lots or instalments, the registered person shall be entitled to take credit upon receipt of the last lot or instalment:”*

*We would like to co-relate the provisions of the Section 16(2) of the CGST Act as applicable to us hereunder-*

- *As per clause (a) of Section 16(2), the appellant is in possession of all the purchase invoices of which ITC has been claimed.*

- *As per clause (b) of Section 16(2), the goods and services of such invoices have been received by the appellant.*
- *As per clause (c) of Section 16(2), the payment of taxes to the GST authorities by the appellant's suppliers cannot be verified as no mechanism to check the same is available on the GST portal.*
- *As per clause (d) of Section 16(2), returns under section 39 of the said period have been filed.*

**GROUND FOR PARA NO. 2: -Denied ITC of Rs. 2,24,000/- on purchase of 20 water coolers used in the promotional scheme of business.**

viii. The audit team has raised the para and denied the ITC citing that the purchase was not done in furtherance of business. The same rationale was opted by the adjudicating authority and the learned respondent no. 2. It was elucidated in the personal hearing dated 21-09-2023 that the appellant has purchased 20 water coolers from *M/s KM@ & Co.* and gave it to the distributors with an option that whether to use the coolers for their employee staff or can take the credit note of Rs. 40,000/- once the target achieved for the FY 2024-25. The learned respondent has denied the ITC citing that the ITC has been blocked under the ambit of Section 17 (5) (h) of CGST Act, 2017 as the supply was made without consideration by way of gift.

ix. Firstly, the appellant, would like to shed light on the provisions of Section 17 (5) (h) of CGST Act, 2017 below:

*Section 17:- **Apportionment of credit and blocked credits.***



*(5) Notwithstanding anything contained in [sub-section \(1\) of section 16](#) and [subsection \(1\) of section 18](#), input tax credit shall not be available in respect of the following, namely:—*

*(h) goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples; and*

- x. From the plain reading of the provision, it can be stated that the ITC on the goods lost, stolen, destroyed, written off by way of **gift or free samples** will be restricted under the said provision. However, in the present case, the water coolers so purchased were given to distributors on a condition that they would achieve a certain target of turnover for FY 2024-25, only then the distributors were given a choice of either take the water cooler or to obtain a credit note of Rs. 40,000/- from the appellant.
- xi. It is to be noted that the statute has lucidly restricted the ITC on the goods disposed by way of **free samples and gifts** which is part of a promotional activity of the business and generally devoid of any pre-conditions.
- xii. In the present circumstances, there is a direct nexus between the water coolers given and the target so achieved by way of sales as a condition. The inherent conditional factor in the present transaction itself precludes it from coming under the ambit of Section 17 (5) (h). In addition, the said expense incurred by the appellant is directly in relation to furtherance of business thereby precluding it from the

provisions of Section 17 (5) (h) and making it eligible under the ambit of provisions enumerated in Section 16 (1) of the CGST Act, 2017.

xiii. Concludingly, it can be satisfied that the said transaction is totally based in the furtherance of business and denying the ITC on the same would be gross prejudice to the appellant.

**GROUND FOR PARA NO. 3: -Denied ITC of Rs. 40,04,000/- on construction of solar power plant in the business premises.**

xiv. The audit team has raised the demand which was upheld by the adjudicating authority as well as esteemed First Appellate Authority. The rationale put in by the respective authorities while denying the ITC is that the authority is unable to verify that the electricity is consumed by the appellant only or not? and that the appellant is in the back to back tie up with the NDPL to whom the company shall transfer by way of wheeling and banking the entire electricity generated and NDPL raises invoices in the name of appellant for whatever he use and keep the balance credits.

xv. In this regard, the appellant would like to state that facts that the appellant has set up a solar power plant only for its own use (**captive consumption**), which is lucidly evident from the submitted agreement (annexed as **ANNEXURE-9**). It has an arrangement with NDPL, where all the electricity generated is sent to NDPL through a process called

**wheeling and banking**, which is then re-sent to the appellant's factory for the consumption. Before moving ahead, the appellant would like to shed light on this process, to make a clearer picture before this Hon'ble Tribunal:

**Wheeling & Banking:**

- Means once electricity is produced in the power generating station, it is essential to transmit/wheel the same to the consumption place.
- This is done through the transmission lines owned by the State Electricity Board. For such a usage, 'Wheeling Charges' are levied by it for each unit wheeled.
- Banking of power is a system where the Companies transmit the electricity to the grid, by mere delivery. They, thus, **retain the title in the transmitted electricity**. Companies may draw back the power from the grid within a certain time frame.
- This system works akin to a customer savings bank account.

xvi. That the respondent no. 2 has failed to acknowledge the fact that the electricity which was generated from the solar power plant was for captive consumption, meaning thereby, all the electricity which was generated ultimately used by the appellant in his manufacturing process of their own goods.

- xvii. Clarifying the issues, that in the process of wheeling and banking electricity produced through solar power plant was never supplied in course of furtherance of the business. Since, electricity was generated for captive consumption and the transmission to NDPL was a mere delivery for banking, without change in the title of the goods i.e., Electricity reserved with appellant's only.
- xviii. The appellant, further like to submit that all the ITC availed in the setting up of the solar power plant has been availed in accordance of the Section 16 (1) of the CGST Act, 2017 after complying to all the conditions prescribed as per the law.
- xix. Further, the learned respondent no. 2 has also questioned that whether the provisions of Sub Section 1 & 2 of Section 17 has been complied while taking the ITC or not? In this regard, the appellant, firstly would like to quote the questioned provisions below:

***Section 17. Apportionment of credit and blocked credits. -***

*(1) Where the goods or services or both are used by the registered person partly for the purpose of any business and partly for other purposes, the amount of credit shall be restricted to so much of the input tax as is attributable to the purposes of his business.*

*(2) Where the goods or services or both are used by the registered person partly for effecting taxable supplies including zero-rated*

*supplies under this Act or under the Integrated Goods and Services Tax Act and partly for effecting exempt supplies under the said Acts, the amount of credit shall be restricted to so much of the input tax as is attributable to the said taxable supplies including zero-rated supplies.*

- xx. In this regard, the appellant would like to repudiate the contentions of the learned respondent and submits that the appellant is engaged in the manufacturing of TMT Rods and Steel rods which falls under the wide **HSN of 7214**, which is a taxable under GST @ 18%.
- xxi. The question regarding whether the reversal is required under section 17 (1) of the Act of 2017 stating whether the electricity partly used for personal purpose is being vehemently denied as the solar power plant is being set up on the premises of the principal place of business
- xxii. Further, the question regarding the reversal under Section 17 (2) of the Act stating whether the electricity is being partly used for manufacturing of taxable supply including zero-rated supplies or exempt supply is also denied as the company is exclusively engaged in the manufacturing of TMT bars which is taxable as stated above. To substantiate the same, the appellant would like to attach screenshot over the CBIC portal displaying the HSN wise rate list:

		7203)			
202	7207	Semi-finished products of iron or non-alloy steel	9%	9%	18%
203	7208 to 7212	All flat-rolled products of iron or non-alloy steel	9%	9%	18%
204	7213 to 7215	All bars and rods, of iron or non-alloy steel	9%	9%	18%
205	7216	Angles, shapes and sections of iron or non-alloy steel	9%	9%	18%
206	7217	Wire of iron or non-alloy steel	9%	9%	18%

xxiii. Since no supply of electricity has taken place against any consideration, the question of whether the electricity is exempt or not shall not arise, as the NDPL raise invoice regarding the upkeep and banking of the electricity generated from the solar power plant and the usage of its transmission lines.

xxiv. Since, the ITC so availed does not count for the reversal under Rule 42 for the reasons stated above. The appellant plead to drop the tax demand arising out of non-understanding of the modus operandi of the transaction.

**GROUND FOR PARA NO. 4: -Reversal of ITC on account of non-payment to suppliers within 180 days amounting to Rs. 5,04,506/-.**

xxv. This demand has been raised by the audit and adjudicating team, when further challenged in the first appellate authority, the learned respondent has not applied his rationale and upheld the rationale stamped by the previous adjudicating authority.

xxvi. The appellant in his personal hearing dated 16-10-2024 also stated the grounds that this issue has been raised by the clerical error by the respective suppliers as some suppliers has made clerical errors while recording the details of GSTIN. It is elucidated to the adjudicating authority as well as before learned respondent that the actual supply of goods had never happened, subsequently, NO ITC has been availed by the appellant on these invoices.

xxvii. To clarify the issue involved, the appellant would like to submit the details of invoices appeared in GSTR-2A and details of ITC availed, which is short availed in GSTR-3B along with the inward supply register maintained by the appellant. On perusing these records, it can be concluded that the no ITC has been availed hence, reversing the same would stand at no point.

**GROUND FOR PARA NO. 5: -Denial of ITC of Rs. 3,33,000/- due to taxes paid on forward basis rather than Reverse Charge mechanism.**

- i. The learned respondents have raised this demand on account of the deposition of tax under the wrong mechanism and thence, marked the ITC ineligible. The appellant also argues in the course of personal hearing that this makes no difference as the appellant has paid the tax to the government whether on forward charge instead of Reverse charge. The appellant also invoked the *Doctrine of Revenue Neutrality* citing that no revenue has been harmed and taxes has been

deposited to the government, however, went in vain, as the GST authorities has denied the ITC.

- ii. The learned respondent has not considered the same and put inference into the order that taxes should have been paid on RCM basis in cash and only then claim the ITC. The appellant, in this regard, submits that there is mistake of law on his side and ready to correct the same, however, strongly contested to not to deny the ITC as the taxes has been duly paid.
- iii. That it is matter of fact that if any remedy is to be given to appellant, then it shall be the right to correct his mistake. The appellant put reliance on the judgement delivered by the Hon'ble High Court of Jharkhand at Ranchi in the case of **M/s Shree Nanak Ferro Alloys Pvt. Ltd.**, in which it was directed that ***'we direct the petitioner Company to deposit the amount of Rs. 41,98,642/-, under the IGST head within a period of 10 days from today, towards the liability of September, 2017. The petitioner shall not be liable to pay any interest on the said amount. The petitioner shall also be entitled to get the refund of the amount of Rs.41,98,644/- deposited by them under the CGST head, or they may get the amount adjusted against their future liabilities, in accordance with law, as they may choose'***.
- iv. The above quoted judgement is a clear cut case of rectification of error self-imposed by the appellant and thereby request this Hon'ble



Tribunal to give the taxpayer a right to correct his mistake but prays to not to deny the ITC.

**6. Details of remedies exhausted.**

The Appellant hereby states that he has availed the remedy enumerated under section 107 of the CGST Act, 2017 and got the appeal order on **10.01.2025**. The appellant is preferring this present Application for Appeal to this Hon'ble Tribunal against the impugned order dated **10.01.2025** under the ambit of Section 112 of CGST Act, 2017.

**7. Matter not previously filed or pending in any authority.**

The Appellant further states that the present matter is not *pendente lite* before any authority as the appellant is in possession of the order passed by the first appellate authority. This is the second remedy of appeal availed by the Appellant.

**RELIEF (S) SOUGHT/ PRAYER****(Appended as Annexure- 5)**

In view of the above, it is respectfully prayed that this Hon'ble Tribunal may please to:

1. Set aside the Appeal Order in form APL-04 dated **10.01.2025** passed under the ambit of Section 107(11) of the CGST Act, 2017.
2. Set aside the ***appeal order*** and drop the tax demand in the order.
3. Set aside the impugned order and remand back the case to the first appellate authority for reconsideration after providing reasonable opportunity to the appellant or any relief this Hon'ble Tribunal deems fit.
4. Reserves its right to file additional submissions/documents and alter the prayer at any stage during the proceedings of this appeal.
5. Pass such further or other order as may be deemed necessary in the circumstances of the case.

For this act of kindness, the Appellant shall be extremely grateful to you.

**APPELLANT**

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

**APPEAL No. \_\_\_\_\_ of 2025.**

**IN THE MATTER OF:**

**RV STEEL LIMITED**  
GSTIN 6667774444  
Naraina Industrial Area  
**NEW DELHI**

..... **Appellant**

**VERSUS**

**THE JOINT COMMISSIONER (APPEAL),**  
Zone-4,  
Delhi Goods & Services Tax Department  
ITO,  
**Delhi**

..... **Respondent**

**AFFIDAVIT**

I, Dr. Rahul Kakkar- Advocate, Authorized representative of **M/S RV STEEL LIMITED**, the Appellant, do hereby declare that the contents of the memorandum are true to the best of my knowledge and belief and shall deliver the duties as per the ethical principles enumerated in the Advocates Act, 1961.

I, Authorized Signatory of **M/S RV STEEL LIMITED**, do hereby, affirm my consent and authorise Dr. Rahul Kakkar- Advocate to act, appear and plead on behalf of the company.

Signed and verified this on the 24<sup>th</sup> day of May 2025 at Delhi.

**-sd-**

**DEPONENT**

**BEFORE THE ASSISTANT COMMISSIONER ZONE 4, DGST DEPTT DELHI****IN THE MATTER OF:**

**RV STEEL LIMITED**  
**NARAINA INDUSTRIAL AREA**  
**NEW DELHI**  
**GSTIN NO. 6667774444**

**DIN NO. 1234567890****Dt. 6.9.2024****SHOW CAUSE NOTICE UNDER SECTION 73 OF THE DGST ACT FOR  
THE TAX PERIOD 2022-23**

An audit UNDER SECTION 65 OF THE DGST ACT 2017 was conducted at the business premises of the taxpayer between **2.4.2024 to 2.8.2024** for the assessment year 2022-23. The undersigned had earlier scrutinised the returns of the taxpayer and on not being satisfied with the returns prima face, proceeded under section 65 for audit of the affairs of the Company to determine the demand for tax, interest and penalty, if any. AN AUDIT REPORT WAS PREPARED A COPY OF WHICH WAS SHARED WITH THE TAX PAYER ON 10.8.24

During the course of audit the following were brought to the notice of the Director, in-charge of GST Compliances and his rely sought.

1. The company had alleged to have purchased 4 commercial vehicles from Force 10 called Tempo Travellers with seating above 13 passengers on 1.4.24 worth 42,00,000/- and claimed input tax credit worth Rs 10,00,000/0
2. The Company also purchased 20 water coolers for summers and they were also given to their distributors, without consideration, for usage by their staff and this was made subject to a condition that during 2024-25 they would achieve a certain turnover of the stocks of the Company i.e. TMT Bar and Solid Steel Tubes. The distributors were given a choice either to take the chilled water cooler to be used by them for

their staff at their respective showrooms or take cash from the Company by way of a credit note amounting to Rs 40.000/- The company took input tax credit on such purchases which was availed and utilised to set off their output tax liabilities on the ground that such sales promotion scheme was in the course and in furtherance of business of the company. The water coolers were purchased from KM @& Co, Delhi for Rs. 800,000/- involving tax amount of Rs 224000/-

3. The Company also constructed a solar power plant for CAPTIVE CONSUMPTION only with a back to back tie up with NDPL to whom the company shall transfer by way of wheeling and banking the entire electricity generated and NDPL shall bill them whatever they use and keep the balance credits, if any, in the bank they maintain for such transfer of energy. The total money spent was 4.3 crores before the audit was concluded and based on CA Certificate the company availed and utilised input tax credit amounting to Rs 40,04,000/0 for this project. When confronted the company filed a written reply that It was alleged that this is squarely covered by definition of section 16(1) and all procedural conditions as mentioned in 16(2) stand satisfied. Hence they are entitled to the input tax credit for captive consumption of the electricity.
4. The Company had not paid to suppliers ( as per list in Annexure....) within 180 days, though paid fully before the audit was fully completed, but did not reverse the ITC at the given time as per law and also did not pay interest which are mandatory consequences of section 17 read with rule 42. The total ITC involved as per annexure is Rs 504506/-
5. The Company had charged forward charge GST on bills from a law firm that were covered in RCM specifically. However, the company claimed input tax credit based on invoice on forward charge basis as the service receivers, more so when the service receivers refused to pay as the services being on RCM and were squarely covered by notifications issued under Section 9 of DGST Act read with Section 5 of the IGST. The total ITC involved is 303000/-

The taxpayer was given audit memos from time to time and he replied to the audit team with documents that were kept by the audit team from time to time after marking attendance of the director of the company and the counsel.

6. The audit report with observations on the above issues was also handed over to the Director of the company for his consideration and reply.

I have examined the above issues in detail. The following SCN is issued to the company under Section 73 of the DGST Act read with CGST Act with the direction that if the taxpayer admits the liabilities he can pay tax and interest as per law and also seek waiver of penalty as per **Section 73, otherwise his reply, if any, should reach the undersigned latest by 21.9.24** along with his personal presence for personal hearing, including the counsel if any, otherwise a decision shall be taken to determine the tax, interest and penalty liability strictly as per legal provisions.

**Point One : Motor Vehicle. IT availed and utilised worth Rs 10akhs**

In terms of section 16(1) read with Section 17(5) of the DGST Act, the above input tax credit is blocked and hence the taxpayer is directed show cause why ITC on this be not recovered as wrongfully claimed and utilised with interest and penalty as per law?

**Point two: Water Coolers**

Why should the ITC not be reversed as the items have been given as gifts and this is in blocked ITC category in section 16(5)(h)?

**Point Three: Construction of Solar Power Plant – Reversal of Input Tax Credit.**

Why should ITC not be reversed in terms of section 16(1) read with Section 17 of the DGST Act as electricity is free from GST.

**Point 4- Suppliers not paid even after 180 days.**

**ITC must be reversed with interest in terms of Rule 42 read with Section 16(3) of DGST Rules and DGST Act 2017?**

**Point 5: Law Firm billing and payment of GST on forward charge as per bills of law firm.**

**The above services are covered under RCM in terms of Section 9(3) of the DGST Act and hence it was mandatory for your to discharge your liability on RCM Basis in cash and then claim ITC? Any legal mistake done by the service provider cannot make you escape the tax liability.**

**Your reply, if any, should reach the undersigned as per dead line given hereinabove, including personal hearing on the same date, failing which it shall be presumed that you have nothing to say in the matter and tax, interest and penalty liability shall be determined accordingly under Section 73 without any further notice to you.**

**DIGITALLY SIGNED  
ASSISTANT COMMISSIONER-ZONE 4**

**BEFORE THE ASSISTANT COMMISSIONER ZONE 4, DGST DEPTT DELHI**

**IN THE MATTER OF:**

**RV STEEL LIMITED**  
**NARAINA INDUSTRIAL AREA**  
**NEW DELHI**  
**GSTIN NO. 6667774444**

**DIN NO. 1234567890**

**Dt. 16.10. 2024**

**ORDER IN ORIGINAL**  
**Assessment year 2022-23**

Present Dr Rahul Kakkar, Advocate along with Director of the Company, Shri Pradeep Jain who is in-charge of the commercial legal affairs of the taxpayer company.

The taxpayer did not file any formal reply nor any document in support of the submissions made today before the undersigned. The tax payer was granted sufficient time to represent and argue the issues involved in the show cause notice dated 6.9.24.

The tax payer is manufacturer and traders in TMT Bar and solid steel tubes and is a large tax payer. The taxpayer works through a network of Distributors and has all India presences. The taxpayer installed solar power captive consumption plant with back to back arrangement with NDPL ( agreement produced and read) wherein all the electricity generated in the premises of the taxpayer is transferred fully to NDPL and then NDPL supplies back to the taxpayer and balance excess credit if any is kept through wheeling process in electricity bank maintained at NDPL office.



- (a) On the issues of purchase of 4 Tempo Travellers the counsel has vehemently argued that he is not covered by the blocked sun clause of Section 17(5) and hence he is entitled to input tax credit. When confronted with sub-clauses A, B and C, the counsel maintained that the taxpayer is entitled to input tax credit and he is not willing to withdraw the claim
- (b) On the issue of water coolers given to distributors the counsel forcefully argued that these are not blocked credits under Section 17(5)(h) as these are not gifts given by the company. When further questioned about the option to get cooler or cash of Rs 40000/- the counsel maintained that it does not make any difference to the legal issue involved – and that is that these are not gifts and hence ITC is not blocked when harmonious construction of Sections 16(1) and 17(5)(h) is interplayed per se.
- (c) On point (3) the counsel simply argued that captive power plants are allowed if the electricity generated is self- consumed in its entirety which is the case here. The counsel further argued that the entire electricity is consumed for the business of the company i.e. manufacture of steel items and no part of the same is supplied outside the business premises of the Company,. When further questioned whether the provisions of Sections 17(1) or Section 17(2) will be applicable the counsel vehemently opposed this issue and said emphatic NO. Hence, the counsel did not want to reverse the input tax credit on this issue as well.
7. On the issue of suppliers having not paid within 180 days, the counsel advocated that there are certain disputes about supplies where the supplier says materials have been supplied and the taxpayer says no material was supplied and hence all these bills belong to this category; further the counsel has stated at bar that the taxpayer has not taken any input tax credit on the bills referred to in the annexure given to him. He has further stated that these bills were mistakenly entered into books of accounts based on 2B report and later on remove from the books on the

ground that no materials were supplied. When further questioned as to how E-Way bills were prepared by the Supplier in the name of the taxpayer and did the transporter bring the materials to the business premises of the taxpayer, the counsel regretted his inability to answer this question and repeated that the materials covered by these bills were never delivered or received by the taxpayer nor entered into their books of accounts nor the taxpayer is aware of any such supply nor the suppliers has ever asked for the payments. Hence, the counsel stated, this does not call for any reversal of input tax credit when the taxpayer has not claimed any input tax credit. There is no affidavit filed on this issue nor this fact corroborated with 3B returns of the fact that no ITC was claimed. This was incumbent upon the tax payer to prove this.

The taxpayer has not brought on record any confirmation from the suppliers on this fact nor has been able to substantiate his argument with any other collateral evidence. The total ITC involved is 504506/-.. In the absence of any proof to the contract, the contention of the appellant counsel is rejected outrightly and

(d)]On the issue of law firm billing on forward charge, the counsel has stated that GST being revenue neutral it makes no difference whether RCM was paid the GST was paid on forward charge as claimed by the service provider. In both cases the taxpayer has not charged anything extra and hence this point too should be dropped.

No judgments were quoted by the counsel nor any documents have been produced or filed.

### **FINDINGS AND ORDER**

- Regarding 4 tempo travellers the counsel's argument that it is not covered by any clause of section 17(5), I disagree. This is straightly away covered in sub clause (1) of Section 17(5) and the

counsel has failed to bring his case within the exceptions given by Parliament. The onus would lie on him to prove his claim for input tax credit and here the taxpayer has miserably failed to substantiate his claims. Hence the taxpayer is directed to pay Rs 10,00,000/- along with interest as he has wrongfully claimed input tax credit in violation of provisions of law e.g. Section 16(1) read with Section 17(5).

- On the issue of 20 coolers given to the distributors, free of charge, the argument of the counsel that these are not gifts including offer of cash is rejected as these are nothing but gifts- without consideration. Nothing has been brought on record to the contrary by the taxpayer to come out of this exception to section 16(1) i.e. section 17(5)(h). Hence input tax is wrongly claimed to the extent of Rs 224,000/- which is to be paid back with interest.
- On the issue of captive power plant, I am not convinced with the arguments of the counsel. In my view nothing is brought on record to show that the entire electricity is consumed in the business premises, no document filed from NDPL certifying this and more over in my view such an arrangement violates the mandate given in Section 16(1) read with Section 17(2) of the CGST Act. Hence, ITC claimed of Rs. 40,04,000/- on this too is denied and the taxpayer is asked to pay the same with interest,

On the issue of 180 days, the taxpayer has not brought on record any confirmation from the suppliers on this fact nor has been able to substantiate his argument with any other collateral evidence. The total ITC involved is 50,45,06/-.. In the absence of any proof to the contract, the contention of the appellant counsel is rejected outrightly and

- Regarding RCM on law firm services the counsel has admitted that this was a case of RCM under Section 9(3) of the CGST for which a Notification had been issued, he maintained the theory of GST revenue being neutral and hence he pleaded that such a procedural error should not result in denial of ITC of Rs. 3,33,000/-. The contention is rejected and if such an interpretation of law is accepted then it would be mockery of legal

provisions. The taxpayer can pursue other remedies on the issue of forward charge but he should have paid tax on RCM basis and in cash and then claimed input tax credit. He has failed to do so.

- The tax payer is directed to pay Rs 60,65,506 as tax plus interest of Rs 25,56,000/- for wrongfully claiming input tax credit under Section 73(1) of the DGST Act. Penalty will be levied separately for which separately proceedings will be initiated.

**DIGITALLY SIGNED**  
**ASSISTANT COMMISSIONER, ZONE-4**

**BEFORE THE JOINT COMMISSIONER ( APPEAL) DDGST DEPTT ZONE 4,**  
**DELHI**

**IN THE MATTER OF:**

**RV STEEL LIMITED**  
**NARAINA INDUSTRIAL AREA**  
**NEW DELHI**  
**GSTIN NO. 6667774444**

DIN NO.....

10.1.2025

**ORDER UNDER SECTION 107(11) OF THE DGST ACT FOR THE  
ASSESSMENT YEAR 2022-23**

The appellant and as preferred an appeal against the order passed by the Proper Officer under section 73 of the DGST Act dated 16.10.;24 creating a demand of Rs.

**60,65,506 as tax plus interest of Rs 25,56,000/- on various grounds for the assessment year 2022-23. The appellant has made the mandatory pre-deposit in terms of section 107(6) of the DGST Act. The appeal has been filed within the limitation period along with an application for urgent hearing. The appeal taken up for hearing today.**

**Present DR Rahul Kakkar, Advocate**  
**Along with Director of the Company Shri Pradip Jain**

**The counsel has reiterated the grounds taken before the proper officer and has vehemently argued that the proper officer has not appreciated the law on the various issues and has passed the impugned order in a tearing hurry that smacks functional bias. All the input tax credits on the issue of motor vehicles, chilling coolers given to the distributors, captive power plant, 180 days issue ( payment not made to suppliers) and RCM issue were strictly in accordance with law.**

**On the issue of 180 days the counsel has taken me through Rule 42 and forcefully argued that when the input tax credit has not been taken,**

where is the question of reversal. No payment was due to be made and simply based on 2B report the officer cannot come to conclusion that there was a transaction. However, nothing more has been brought on record to give credence to this argument.

On the issue of solar power plant constructed exclusively for captive consumption, the counsel has repeated his arguments taken before the proper officer and contended that there is no provision quoted by the proper officer denying the input tax credit. When confronted that the proper officer has quoted interplay of Section 16(1) and 17(2) of the DGST Act as a reason for denying the input tax credit, the counsel has pleaded that no reasons were given. However, the interplay of these provisions cannot lead to denial of input tax credit as the admitted fact is that the electricity was generated in house and used exclusively for manufacturing taxable goods and no portion of it was supplied outside.

Regarding chilling coolers given to the distributors of the company as gifts, nothing more has been argued by the counsel except repeating his arguments before the proper officer. No documents placed on record to substantiate his argument on this issue.

On the issue of law firm services too the counsel has adopted the arguments taken before the proper officer and has categorically stated that he has nothing else to say in the matter.

I have heard Dr Kakkar at length and gone through the orders of the lower authority as also the ward records that was called for.

On the various issues as discussed above, in my view the appellant has not been able to make out any case to justify claiming of input tax credit – for coolers, , captive power plant and RCM. However, on the issue of motor vehicles. The arguments put forward by the counsel are not justifiable on the interpretation of law. No judgments have been brought on record.

On the issue of 180 days, the appellant may have had a case had he brought on record to confirmation from the supplier that the goods were not delivered to the appellant; however, the appellant chose to not

to bring such evidence on record. Once the supplier had debited him with the sale price it was on him to issue a credit note had the supply not fructified. Even at this stage no such collateral evidence has come on record except an oral argument that no materials were supplied by the supplier Rehman & Co, Lucknow, UP nor any credit note has been brought on record. Hence, no relief is possible, more so when even the 3B returns were not reconciled on the ground that there are thousands of transactions etc.

In fine, the appeal filed by the appellant deserve no interference and hence the appeal is hereby dismissed. The demand for tax and interest as above is hereby confirmed and orders passed by the proper officer dated 16.10.24 are hereby approved.

**Digitally Signed**  
**Joint Commissioner ( Appeal ) Zone -4**

## AGREEMENT FOR WHEELING AND BANKING OF SOLAR POWER

**This Agreement** is made and entered into on this \_\_\_\_ sday of \_\_\_\_, 20, by and between:

**1. RV STEEL Limited** a company registered under the Companies Act, 2013, having its registered office at Naraina Industrial Area, New Delhi (hereinafter referred to as the "**Generator**");

**AND**

**2. North Delhi Power Limited, (NDPL)** a distribution licensee under the Electricity Act, 2003, having its office at [Address] (hereinafter referred to as the "**DISCOM**").

**Collectively referred to as the "Parties".**

### 1. DEFINITIONS

- "**Wheeling**" means the transmission of electricity generated by the Solar Power Plant through the DISCOM's grid.
- "**Banking**" means the temporary storage of surplus energy with the DISCOM for later withdrawal as per regulations.
- "**Regulatory Commission**" means [State Electricity Regulatory Commission (SERC)].

### 2. SCOPE OF AGREEMENT

The Generator owns a **1 MW solar power plant** located at Naraina, New Delhi. The DISCOM agrees to facilitate:

- **Wheeling** of electricity from the plant to the consumption point(s) as per applicable open access regulations.
- **Banking** of surplus energy as per SERC norms.

### 3. TERMS OF WHEELING & BANKING

#### 3.1 Wheeling Charges

- The Generator shall pay wheeling charges as determined by the Regulatory Commission (e.g., ₹X/kWh or % of energy wheeled).
- Additional charges (cross-subsidy surcharge, standby charges, etc.) shall apply as per SERC regulations.

#### 3.2 Banking Period & Withdrawal

- Banking shall be permitted for a period of \_\_\_\_ **months** (as per state policy).
- The Generator may withdraw banked energy within the banking period, subject to (as per DISCOM rules).
- Unutilized banked energy after the banking period shall lapse or be compensated as per regulations.

#### 3.3 Metering & Billing

- The DISCOM shall install **bi-directional meters** at the injection and drawal points.



- Monthly energy accounting shall be done, and settlements shall be adjusted in the Generator's bill.

#### **4. OBLIGATIONS OF THE PARTIES**

##### **4.1 Generator's Responsibilities**

- Comply with technical standards for grid connectivity.
- Pay wheeling, banking, and other charges on time.
- Provide accurate meter readings and maintain the plant as per regulations.

##### **4.2 DISCOM's Responsibilities**

- Provide non-discriminatory open access to the grid.
- Maintain accurate energy accounting and settlement reports.
- Notify the Generator of any changes in charges or policies.

#### **5. FORCE MAJEURE**

Neither party shall be liable for delays/failures due to events beyond their control (e.g., natural disasters, grid failures).

#### **6. DISPUTE RESOLUTION**

Disputes shall be referred to the **Regulatory Commission** for resolution.

#### **7. TERM & TERMINATION**

- This Agreement shall remain valid for \_\_\_ **years**, renewable by mutual consent.
- Either party may terminate with **30 days' notice** for material breach.

#### **8. GOVERNING LAW**

This Agreement shall be governed by the laws of [State] and the Electricity Act, 2003.

**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement on the date first above written.

**For [Generator Name]**

(Signature)

Name:

Designation:

Date:

**For [DISCOM Name]**

(Signature)

Name:

Designation:

Date:

**GSTAT FORM-04**

*(see rule 72)*

**Memorandum of appearance**

To

The Registrar,

The Goods and Services Tax Appellate Tribunal

In the matter of RV STEEL LIMITED

..... Petitioner.

Vs.

THE ASSISTANT COMMISSIONER

..... Respondent

(Appeal No. ....of 2025)

Sir,

Please take notice that I, **Dr. Rahul Kakkar**, Advocate, duly authorised to enter appearance, and do hereby enter appearance, on behalf of RV Steel Limited (*petitioner*) in the above-mentioned petition.

\*A copy of the authorisation/vakalatnama issued by the Appellant/Petitioner authorising me to enter appearance and to act for every purpose connected with the proceedings for the said party is enclosed, duly signed by me for identification.

Yours sincerely,

**Dr. Rahul Kakkar**

Advocate

Dated **24<sup>th</sup>** day of **May 2025**

Address: Delhi

Enclosure: as aforesaid Tele No.:

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

Appeal No. \_\_\_\_\_

In re: **M/s RV STEEL LIMITED, (Authorized Signatory – Mr. PRADEEP JAIN)**Appellant**VERSUS****THE ASSISTANT COMMISSIONER, ZONE-4, Delhi Goods & Services Tax Department, ITO,  
DELHI**Respondent

To whom this present shall come that I / We the above named

Authorized Signatory do hereby appoint**Adv. RAHUL KAKKAR**

(Herein after called by advocate/s) to be my/our Advocate in the above-noted case authorize him:-

To act, appear and plead in the above-noted case in this court or in any other Court in which the same may be tried or heard and also in the appellate court including High Court subject to payment of fees separately for each court by me/us.

To sign file, verify and present pleadings, appeals cross-objections or petitions for executions review, revision, withdrawal, compromise or other petitions or affidavits or other documents as may be deemed necessary or proper for the prosecution of the said case in all its stages subjects to payment of fees for each stage.

To file and take back documents, to admit and /or deny the documents of opposite party.

To withdraw or compromise the said case or submit to arbitration any differences or disputes that may arise touching or in any manner relating to the said case.

To take execution proceedings.

The deposit, draw and receive money, cheques, case and grant receipts hereof and to do all other acts and things which may be necessary to be done for the progress and in the course of the prosecution of the said case.

To appoint and instruct any other Legal Practitioner authorizing him to exercise the power and authority hereby conferred upon the Advocate whenever he may think fit to do so and to sign the power of attorney on our behalf.

And I/We the undersigned do hereby agree to ratify 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 purpose.

And I/We undersigned that I/We or my/our duly authorized agent would appear in court on all hearings and will inform the Advocate for appearance when the case is called.

And I/We undersigned do hereby agree not to hold the advocate or his substitute responsible for the result of the said case. The adjournment costs whenever ordered by the court shall be of the Advocate which he shall receive and retain for himself.

And I/We undersigned do 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 he shall be entitled to withdraw from the prosecution of the said case until the same is paid up. The fee settled is only for the above case and above Court. I/We hereby agree that once the fee is paid, I/We will not be entitled for the refund of the same in any case whatsoever and if the case prolongs for more than 3 years the original fee shall be paid again by me/us.

**IN WITNESS WHERE OF** I/We do hereunto set my/our hand to these presents the contents of which have been understood by me/us on this 19<sup>th</sup> day of May 2025.

Accepted subject to the terms of the fees

**-SD-**

**Adv. RAHUL KAKKAR**  
**Advocate**

**Client**

**GSTAT FORM -01**

[See rule 29 and 49]

**Interlocutory Application to the Appellate Tribunal**

1. GSTIN : – 666777444
2. Name of the appellant– M/s RV STEEL LIMITED
3. Address of the appellant – NARAINA INDUSTRIAL AREA
4. Original Appeal Number- Date- 10-01-2025
5. Date of last hearing – NA
6. Name of the representative – DR. RAHUL KAKKAR
7. Purpose of the Interlocutory application – TO MAKE THE JOINT COMMISSIONER, ZONE-4,  
DGST BE THE PARTY TO THE APPEAL FILED IN  
GSTAT, DELHI AGAINST THE IMPUGNED ORDER  
DATED 10-01-2025.
8. Whether the appellant wishes to be heard in person - YES
9. Statement of facts – WRONG ORDER HAS BEEN ISSUED WITHOUT CONSIDERATION OF THE  
SUBMITTED DOCUMENTS BY THE QUESTIONED JOINT COMMISSIONER.
10. Grounds of application – ORDER ISSUED BY THE APPELLATE AUTHORITY WITHOUT  
CONSIDERATION OF THE SUBMITTED DOCUMENTS.
11. Prayer – MAKE THE MENTIONED PERSON PARTY IN THE APPEAL AS **RESPONDENT NO. 2**

Place: DELHI

Date: 24-05-2025

--SD--

**Signature**

RV STEEL LIMITED

Through counsel – DR. RAHUL KAKKAR

ADVOCATE

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

APPEAL No. \_\_\_\_\_ of 2025.

**IN THE MATTER OF:**

**RV STEEL LIMITED**  
GSTIN 6667774444  
Naraina Industrial Area  
**NEW DELHI**

..... **Appellant**

**VERSUS**

**THE COMMISSIONER,**  
Delhi Goods & Services Tax Department  
ITO,  
**Delhi**

..... **Respondent No.1**

**&**

**THE JOINT COMMISSIONER (APPEAL),**  
Zone-4,  
Delhi Goods & Services Tax Department  
ITO,  
**Delhi**

..... **Respondent No.2**

**APPLICATION TO CONDONE THE DELAY FOR PREFERRING THE  
APPEAL AGAINST THE IMPUGNED ORDER DATED 10-01-2025 PASSED  
BY THE FIRST APPELLATE AUTHORITY (RESPONDENT NO.2)**

**MOST RESPECTFULLY SHOWETH:**

- 1.** That this application for appeal is filed under the ambit of Section 112 (6) of Central Goods and Services Act, 2017 before this Hon'ble Tribunal.
- 2.** That regarding this present application, we wish to apprise this Hon'ble Tribunal that we are filing 2<sup>nd</sup> appeal on the behalf of the appellant against the appeal order dated **10-01-2025** passed by the first appellate authority in form APL-04.
- 3.** We want to state that as per section 112 (1) of the CGST Act, 2017, the due date for filing the appeal was **10.04.2025**, i.e. within the period of 3 months of the communication of the order issued under Section 107 of the CGST Act, 2017. However, this appeal is being filed on **24-05-2025**.
- 4.** That the delay so caused is solely attributable to the ailing illness of the legal counsel of the appellant as he was suffering from prolonged viral fever which result in admission to the hospital and further bedrest as prescribed by the medical practitioner. This cause prevented the appellant from the presentation of the appeal within the prescribed timeline.

(A copy of the Medical Certificate is attached as **ANNEXURE-13**)

5. That as soon as the counsel get physically and mentally fit, he rushed to file the appeal before this Hon'ble Tribunal, as the order has been issued devoid of any legal paradigm put forward by the appellant.
6. That due to above stated fact the appellant could not preferred the present appeal within the established timeframe, we hereby, request your erudite authority to kindly afford the appellant an opportunity of natural justice and right to be heard.
7. That by way of the present application for condonation of delay, the appellant request this Hon'ble Tribunal to kindly condone the delay.
8. That no prejudice will cause to this Hon'ble Tribunal if the present application is duly considered and allowed by your reputed authority, in contrary to this, grave prejudice will cause to the appellant if this application is denied.
9. Present application is made in bonafide and in interest of greater justice, equality and fair trial

Thanking you,

Your Sincerely,

For, **M/s RV STEEL LIMITED**

(Through Counsel)

**-sd-**

**(Authorized Signatory)**



**MEDICAL CERTIFICATE****To,**

The Hon'ble GSTAT

New Delhi

Appeal No. \_\_\_\_\_ of 2025

**Subject: Medical Certificate for Condonation of Delay**

This is to certify that **Adv. Dr. Rahul Kakkar, age 41**, resident of **Gurugram, Haryana** was under my medical treatment from **01-03-2025** to **20-05-2025** on the following condition(s):

**Diagnosis:** "Severe Viral Fever with Complications"**Symptoms & Complications:** "High-grade fever, weakness, and restricted mobility"**Treatment Given:** Medication & Bed Rest.

**Medical Advice:** Strict bed rest advised for 60 days as the patient was unfit for travel or legal work during this period

Due to the above medical condition, **Adv. Dr. Rahul Kakkar** was **physically incapacitated** during the aforementioned period. The delay in filing/submission was **medically justified**.

This certificate is issued at the patient's request for submission before the Hon'ble Tribunal.

**Doctor's Details:**

- **Name:** Dr. KM Raju, MBBS, MD
- **Registration No.:** 121545
- **Hospital/Clinic Name:** LNJP
- **Contact No.:** 5959544545
- **Date:** 18-05-2025

**-SD-****Stamp & Signature**

20<sup>th</sup> May 2025

To  
The Registrar,  
Moot Tribunal,  
Goods and Services Tax,  
New Delhi Bench, New Delhi

**Subject: - Submission of Copies of Appeal in the matter of M/s RV  
STEEL LIMITED Appeal No. \_\_\_\_\_**

Respected Sir,

I am writing to submit the requisite copies of appeal of M/s RV Steel Limited Vs. The Assistant Commissioner, Delhi Goods and Services Tax (GST) bearing Appeal No. \_\_\_\_\_, which is *pendente lite* before this appellate tribunal.

As per procedural requirements, I hereby submit the 5 copies of the appeal memorandum along with the annexures and supporting documents for the Tribunal's record and reference.

Kindly acknowledge the receipt of the same. Please let me know if any further documents or compliance are required from my end.

Thank you for your assistance.

Yours faithfully,

RAHUL  
KAKKAR

Digitally signed by  
RAHUL KAKKAR  
Date: 2025.05.23  
18:09:03 +05'30'

**Dr. Rahul Kakkar**

**Advocate**

**Counsel for RV Steel Limited**