

**BHAVAN, DELHI BENCH NEW DELHI**

APPEAL NO 007/1 OF 2025

IN THE MATTER OF :-

M/S JINDAL & CO. (PROPRIETOR)

KAROL BAGH, NEW DELHI

GST NO. XXXXXXXXXXXXXXXX

E-MAIL ID :- XXXXXXXXXXXXX

MOBILE NO. XXXXXXXXXXXXXXXX ----- APPELLANT

VS.

1) COMMISSIONER,

DELHI GOODS AND SERVICES TAX,

WARD :- ABCD

ADDRESS :-

GST DEPTT.NEW DELHI ----- RESPONDENT NO.1

2) XYZ & CO.

Karol Bagh ,New Delhi -----RESPONDENT NO.2

GSTIN XXXXXXXXXXXXXXXX

**APPEAL UNDER SECTION 112(1) READ WITH RULE 110 READ WITH SECTION 29(2) OF THE DGST ACT 2017 AND DGST RULES 2017**

**SYNOPSIS**

1. The appellant M/s Jindal & co. at Karol Bagh New Delhi-5 is a whole sale distributer for home durable products and is authorised retailer of leading companies. The appellant is registered tax payer vide GSNIN NO. XXXXXXXXXXXXXXXXXXXX for the last so many years and has filed all returns and discharged due taxes as per returns. There is no adverse report against appellant.

2. The appellant has been dealing with XYZ & CO., a registered tax payer with GSTIN NO. XXXXXXXXXXXXXXXXXXXX for the last many years in due course of business and have been physically receiving the goods and making payments as per law. **No cash dealings were involved nor have been alleged by the authorities below.**

3. For the tax period under consideration is 2022-2023 the input tax credit of Rs. 23,45,000/-has been claimed by the appellant based on legitimate and in the due course of business purchase made from XYZ & CO. Karol Bagh. ( RESPONDENT NO. 2) The appellant came to know 12/04/25 that the registration certificate of the above named supplier has been retrospectively cancelled suo moto under section 29(2) w.e.f. 01/10/2017.

4. The appellant has received some documents from the proper officer of the supplier – respondent no. 2

A show cause notice was issued in GST REG-17 by the proper officer, the office of Assistant commissioner, to XYZ & co. Karol Bagh, New Delhi , supplier on 10/03/25

5. A reply to SCN was filed by XYZ & co. Karol Bagh (supplier)in form GST REG 18 within 7 days of service of SCN on email on 16/03/25

6. Cancellation of registration certificate under section 29 of DGST Act 2017 of XYZ & Co, Karol Bagh, supplier retrospectively passed by the proper officer on 10/04/25

7. An Appeal filed under section 107(1) of DGST Act 2017 in form GST APL1 before First Appellate Authority (FAA) by Jindal & co. purchaser of goods, within the limitation period of three months

But appeal was dismissed vide order dt 22/04/25

**Brief Reasons:-** 1 The appellant is not directly involved in the matter and there is no discussion about the appellant in the impugned order of cancellation of registration with retrospective date, dated 10/04/25. A stranger to the matter can not file appeal.

2 The appeal is dismissed on the ground of maintainability.

8 An urgent hearing application has been filed on 23/04/25 before the Registrar to this Hon'ble Tribunal

FEELING AGGRIEVED BY THE ORDER OF THE FIRST AA DATED 22.4.25, THE APPELLANT IS APPROACHING THIS HON'BLE GOODS AND SERVICE TAX APPELLANT TRIBUNAL TO SEEK JUSTICE AND FAIR PLAY..

IN THE GOODS AND SERVICE TAX APPELLATE TRIBUNAL, GST  
BHAVAN, DELHI BENCH, NEW DELHI

APPEAL NO OO7/1 OF 2025

IN THE MATTER OF:-  
M/S JINDAL & CO. (PROPRIETOR)  
KAROL BAGH, NEW DELHI  
GST NO. XXXXXXXXXXXXXXXX

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Date:- 05/05/2025

Place :- New Dehi

APPELLANT

Signed and sealed

Through Advocate

**Urgent Hearing Application**

**STAMP of Rs 10/-**

TO,

The Registrar  
GST Appellate Tribunal  
Delhi Bench, GST Bhavan  
New Delhi  
Sirs,

23/04/25

**SUBJECT:- URGENT HEARING**

**REFERENCE:-** Jindal & Co. Karol Bagh, New Delhi

MOST Respectfully it is submitted that in the matter of JINDAL & CO., KAROL BAGH, NEW DELHI Vide GSTIN NO. XXXXXXXXXXXXXXXXXXXX, urgent hearing is needed because of compelling requirement. The appellant is registered tax payer in Delhi, Ward no. XXXXX, the appeal involves a huge financial amount of input tax credit of appellant firm for the tax period 22-23 that will affect its financial and legal rights, if the urgent hearing is not allowed. The appellant would incur huge losses casting danger to livelihood and existence of business.

Therefore, it is requested seeing the compelling grounds, kindly allow the matter for urgent hearing.

Its prayed accordingly.

**APPELLANT**

**Jindal & co.**

**Signed and sealed**

**Through Advocate**

**Place : New Delhi**

**Date : 23/04/25**

**BEFORE THE HON'BLE MOOT GST APPELLATE TRIBUNAL,  
DELHI BENCH, DELHI  
Appeal No (007/1 of 2025)**

**IN THE MATTER OF:**

**JINDAL & CO.,  
KAROL BAGH, NEW DELHI  
GSTIN. No. XXXXXXXXXXXXXXXX ----- APPELLANT**

**VERSUS**

**1) COMMISSIONER, DGST, -----RESPONDENT no.1  
ADDRESS GST DEPTT.  
NEW DELHI**

**2) XYZ & CO. -----RESPONDENT no.2  
Karol Bagh,  
New Delhi  
GSTIN XXXXXXXXXXXXXXXX**

**APPEAL UNDER SECTION 112(1) READ WITH RULE 110 READ  
WITH SECTION 29(2) OF THE DGST ACT 2017 AND DGST  
RULES 2017**

**HON'BLE PRESIDENT AND HIS COMPANION MEMBERS OF  
THE HON'BLE MOOT GST APPELLATE TRIBUNAL, DELHI  
BENCH, NEW DELHI**

**The Appellant Most 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 dealer of the Delhi GST Department with the GSTIN No XXXXXXXXXXXXXXXX. The appellant is engaged in the business of trading of goods for the last 5 years.

2) The appeal is filed within the **limitation period** of three months from the date of communication of the order or decision as per section 107(4) of DGST Act as the order under appeal was received by the appellant on 28/04/25 And the appeal has been filed on 05/05/25 as per section 112(1)

3) No mandatory **pre -deposit of fees** is made as per section 112(8) of the Act as there is no amount of tax in dispute

4) The order is **appealable** as does not fall under section 121 of DGST Act.

5) All copies annexed as per index are true copies of the originals.

6) Requisite **fee of Rs. 5000/- for filing the appeal as per section 112(10)** has been deposited.

7) A power of Attorney is attached



## FACTUAL MATRIX OF THE CASE

The appellant, M/S JINDAL & CO. at Karol Bagh, New Delhi is a wholesale distributor for home durable products and is authorised retailer of leading companies. The appellant is registered tax payer vide GSTIN No.xxxxxxxxxxxxxx for the last many years and has filed all returns and discharged due taxes as per returns. There has been no adverse report against the appellant any time before this matter, sprang a surprise.

The appellant has been dealing with XYZ & CO., a registered tax payer with GSTIN No. 1234567890xxxxx for the last many years in due course of business and have been physically receiving the goods and making payments as per law. No cash dealings were involved nor have been alleged by the authorities below.

For the tax period under consideration is 2022-2023 the input tax credit of Rs. 23,45,000/-has been claimed by the appellant based on legitimate and in the due course of business purchase made from XYZ & CO. Karol Bagh. The appellant came to know that the registration certificate of the above named supplier has been retrospectively cancelled suo moto under section 29(2) w.e.f. 01/10/2017. **On contacting advocate, it was opined that the whole of the above input tax credit may be denied to the appellant because XYZ & CO. may be deemed to be unregistered and under section 16 of the DGST Act to claim input tax credit the supplier being registered on the date of supply is the sine qua non of the eligibility**

condition to claim input tax credit. The appellant is quite surprised.

Under legal advice the appellant filed an appeal before the first assessing authority (FAA) against the cancellation order of XY Z& CO. and the first AA has dismissed the appeal void ab initio on the ground that appeal can be maintained only by a person whose appeal has been rejected and not by any other party who was not a privy to the proceedings. Many judgements were quoted but the first AA did not consider those judgements and dismissed the appeal.

Feeling aggrieved the appellant is filing this appeal before this Hon'ble Tribunal to seek justice and fair play.

**THE KEY QUESTION OF SUBSTANTIAL LAW TO BE DECIDED BY THIS HON'BLE TRIBUNAL IS "WHETHER THE FIRST APPELLATE AUTHORITY WAS RIGHT IN DISMISSING THE APPEAL OF THE APPELLANT SOLELY ON THE GROUND THAT THE APPELLANT WAS NOT A PARTY TO THAT ORDER AND HENCE THE APPELLANT COULD NOT BE AGGRIEVED AGAINST THE ORDER PASSED IN THE CASE OF A THIRD PARTY?"**

## **GROUND OF APPEAL**

The impugned order of the lower authority is against the settled principles of law and principles of natural justice and are in gross violation of legislative scheme of the GST Act qua the appellate mechanism envisaged under section 107 of the DGST Act.

- 1 The only ground on which the appeal of the appellant has been dismissed as not maintainable is that the appellant is not deemed to be **“person aggrieved”**. Here is a situation where business purchased goods from a supplier who is later found to have had their GST registration cancelled retrospectively; this retrospective cancellation of registration would mean that the supplier’s registration was considered invalid for a period and input tax credit claimed by the purchaser during that period could be disallowed. Even if the purchaser was not directly involved in the dispute or the cancellation proceedings, **“THE PURCHASER”** would be aggrieved because their ability to claim ITC is negatively affected. The first AA has observed that to be **“aggrieved person”** under section 107 of the DGST Act the appellant should show there have been a privy of proceedings in whose matter the issue has been decided and not others who were not privy to those proceedings.

**And if accepted it will open flood gates for such appeals which will hamper the GST LAW.**

**The fact is to be appreciated that my rights are protected constitutionally, statutorily and under goods and services act 2017, therefore I could not be constrained by the remedies available to me simply it open flood gates for such appeals.**

The Appellant says and submit that the first AA has failed to appreciate the legal import of the words “person aggrieved”, WHICH IS SETTLED BY THE APEX COURT OF THE COUNTRY.

FACTUALLY it is not disputed that the appellant has purchased goods from XYZ & CO., it is not disputed that the goods were actually delivered to the appellant , it is also not disputed that the supplier has not filed the returns, it is also not disputed that tax invoices issued were in accordance with law , it is also not disputed that the supplier duly issued the e-way bill to the appellant and further is also not in dispute that the transactions were genuine.

Under these circumstances the appellants eligibility to claim input tax credit should not be denied.

**3 It should be appreciated that section 107 OF THE DGST ACT nowhere specifies the categories of persons, who can file an**

**appeal. Moreover, it opens with word “any person aggrieved” meaning in common parlance even the outsider not necessarily registered taxpayer can file an appeal if their financial or legal rights are affected by an order or decision. Person aggrieved has not been defined in the act or in the section however the word” person “ has been defined by way of inclusive definition in section 2 (84). The word used in section 73 and 74 is” person’ like in section 107 but section 16 uses” registered person ,so catching the true intention of the legislature is the key to the answer.**

In this case the purchaser could exercise his legal right before GST Appellate Tribunal, as their financial interests through loss of input tax credit are harmed due to supplier’s actions, even though purchaser is not the primary party to the original dispute but the appellant has been an aggrieved party as the cancellation of registration retrospectively directly affects his business.

4 The Hon’ble Tribunal kindly see the show cause notice (form GST RG 17) Issued to the XYZ&CO., supplier by the proper officer, “the SCN”, nowhere specified the date from which registration certificate of the supplier was to be cancelled ? This is a serious error of legal jurisdiction as the purpose of section 29(2) is not fulfilled. And hence there is no question of any retrospective cancellation of registration. Below are the judgements that literary spell out the law:-

**State of Maharashtra vs. Suresh Trading co. ( 1997) 11 SCC  
378**

In the case of State of Maharashtra vs. Suresh Trading Company, the Supreme Court upheld the High Court's view that a purchasing dealer can rely on the selling dealer's registration certificate and act accordingly. This means that a buyer is generally entitled to assume the validity of a seller's registration and shouldn't be penalized if the seller's registration is later found to be invalid. The court emphasized that the purchasing dealer should not be penalized for relying on a registered dealer's certificate.

The case established a principle that a buyer should not be held liable for relying on the validity of a registered dealer's certificate, as long as the buyer acted in good faith. This principle protects legitimate business transactions and prevents undue hardship on purchasers.

**Hence** the Hon'ble Tribunal in the given circumstances could order for setting aside order of the proper officer and Hon'ble FAA and revocation of cancellation of registration certificate from the date of order of the proper officer that is 10/04/25

**Legal grounds on the issue of interpretation of the word, "Aggrieved Person".**

The term "**person aggrieved**" is not defined anywhere in the whole

Act, the courts and tribunals have tried to delineate the definition of person aggrieved but there is no fixed definition of the term and the courts have followed different approaches while assessing the Locus standi of appellants for example who have filed application under section 53 B of Competition Act. The Competition Act provides that a person has to be aggrieved in order to file an appeal challenging the order. Various other acts make a similar provision as the language exists in section 107.

#### SECTION 96 OF THE CODE OF CIVIL PROCEDURE 1908

PROVIDES THAT AN AGGRIEVED PARTY TO ANY DECREE WHICH WAS PASSED BY A COURT WHILE EXERCISING ITS ORIGINAL JURISDICTION IS CONFERRED WITH AT LEAST ONE RIGHT TO APPEAL TO A HIGHER AUTHORITY DESIGNATED FOR THE PURPOSE UNLESS THE PROVISIONS OF ANY STATUTE MAKE AN EXCEPTION TO IT.

THIS RIGHT IS STATUTORY AND SUBSTANTIVE IN THE SENSE THAT IT HAS TO BE TAKEN PROSPECTIVELY (MEANS THAT A LAW, COURT DECISION OR RULE WILL ONLY APPLY TO FUTURE EVENTS OR ACTIONS AND NOT TO PAST ONES, ITS OPPOSITE OF RETROSPECTIVE, WHICH APPLIES TO PAST EVENTS)

The court while delineating the term has relied on judgements which provide a general overview of the term “person aggrieved “. **The court in the case of Adi Pherozshah Gandhi vs. HM Seervai 1970 INSC,167 observed that,**

“Disappointment with a case’s outcome does not grant a person aggrieved status. There must be loss of expected benefits due to the order, leading to a legal grievance status. Mere disagreement with the order or belief in someone’s guilt is not sufficient for legal standing.”

Further in the case of **A. Subash Babu vs. state of Andhra Pradesh & another SC. July 2011**, It was observed by the Hon’ble Supreme Court that, The term “**aggrieved person**” is flexible and abstract, defying rigid definition, Its interpretation depends on various factors, including the statute in question, specific case circumstances, the complainant’s interests and the extent of prejudice or injury suffered.

The court in the case of **Ayaaub Khan Noon Khan Pathan vs. State of Maharashtra AIR 2013 SC 58** observed that , It is legally established that outsiders cannot interfere in proceedings unless they prove they are aggrieved . Only those who have suffered legal harm can challenge actions in courts. The court can enforce a public body’s duty if the petitioner proves a legal right, essential for invoking the court’s



jurisdiction. Relief sought must enforce a legal right, usually belonging to the petitioner.”

**In Ayaaubkhan Noorkhan Pathan v. The State of Maharashtra AIR 2013 SC 58 wherein this Court has held thus: -**

“A “legal right”, means an entitlement arising out of legal rules. Thus, it may be defined as an advantage, or a benefit conferred upon a person by the rule of law.

The expression, “**person aggrieved**” does not include a person who suffers from a psychological or an imaginary injury; a person aggrieved must therefore, necessarily be one, whose right or interest has been adversely affected or jeopardized. (**Vide: Shanti Kumar R. Chanji v. Home Insurance Co. of New York, AIR 1974 SC 1719; and State of Rajasthan & Ors. v. Union of India & ors., AIR 1977 SC 1361).**”

A person aggrieved means a person who is wrongly deprived of his entitlement which he is legally entitled to receive and it does not include any kind of disappointment or personal inconvenience “**person aggrieved**” means a person who is injured or he is adversely affected in a legal sense.

Legal right is an outcome of entitlement arising out of law. It is in fact an advantage or a benefit conferred upon a person by the rule of law.

Broadly speaking a party is aggrieved by a decision when it only operates directly and injuriously upon his personal, pecuniary and proprietary rights. (Lakkhi Sonkar vs. state of U.P. and 5 others Allahabad high court 18 Sep 2023)

**The meaning of the expression person aggrieved will have to be thus ascertained with reference to the purpose and provision of the statute**

**Thus, indubitably, (certainly without doubt) the present appellant was a person aggrieved and was prejudicially affected by the decree and, hence, the appeal could not have been thrown overboard treating as not maintainable. The appellant will suffer huge financial loss if his ITC is not allowed on account of cancellation of registration certificate of the supplier more so when the certificate was in operation on the date of supply.**

The appellant shall suffer irreparable financial injury and a huge loss of money if such orders are held not appealable more so when such order affects the rights of third parties whose details are available on record.

**Principles Established in Case Laws:** The courts have established several principles regarding who can file an appeal:

**1. Aggrieved Person Can Be an Outsider:**

A person who is not directly involved in the proceedings but whose interests are harmed by the decision can also file an

appeal. This includes people who are affected indirectly but who have a vested interest in the matter.

## **2. The Financial or Legal Interest Test:**

The key test is whether the person's **financial or legal interests** have been negatively impacted by the decision. If the decision affects their ability to claim tax benefits or has other financial consequences, they can be considered aggrieved.

## **3. No Requirement to be a Direct Party:**

The person does not need to have been a party to the original proceedings. The person simply needs to demonstrate that the decision harms their rights or interests.

2. The proper officer of XYZ had the details of all the parties who purchased goods from that party and it was his duty to follow the due process of law by calling all such parties to submit details of the dealings with this party. Such a due process of law is based on legitimate **expectation theory** (individual's behaviour is driven by their expectation of what will follow) and must have been adhered to.

3 The appellant says and submits that under the circumstances and as per legislative scheme of the GST Law even the first AA could have allowed the appeal before coming to the conclusion that the appellant is not aggrieved because of serious legal lapses on the part of the proper officer.

A)The appellant says and submits that the appellant has in possession all the materials and documents in support of claim of input tax credit and the appellant further says and submits all the conditions laid down by the Supreme Court in **E COM GILL COFFEE case** stand fully satisfied.

**Hon’ble Supreme Court** has observed that the provisions of Section 70 of Karnataka Vat Act clearly stipulate that the burden of proving that the ITC claim is correct lies upon the purchasing dealer claiming such ITC. Merely because the dealer claiming such ITC claims that he is a bona fide purchaser is not enough and sufficient. Such a burden of proof cannot get shifted to the revenue. Mere production of the invoices or the payment made by cheques is not enough and cannot be said to be discharging the burden of proof cast under section 70 of the KVAT Act, 2003. As per this judgement, any Karnataka dealer claiming ITC will have to prove the following aspects beyond doubt:

- a. Name and address of the selling dealer,
- b. Details of the vehicle which has delivered the good
- c. Payment of freight charges,
- d. Acknowledgement of taking delivery of goods,
- e. Tax invoices and
- f. Payment particulars etc.

‘Burden of proof’ means a responsibility, an obligation to prove a fact.

The burden lies on the person who asserts the claim of the input tax

credit. The first and foremost thing a person must prove is that he has a genuine transaction with his supplier, resulting in the supply of goods or services or both. It should not be a sham, bogus or fake transaction. He has to produce before the authority appropriate and sufficient evidence. KVAT Act 2003, for availing ITC, does not prescribe any condition of proving the movement of goods and payment of freight for claiming the ITC.

The appellant further says and submits that if directed the appellant can file a complete paper book before this Hon'ble Tribunal in support of legitimate claims made in the returns.

4 The appellant seeks liberty to argue any other issue that may arise in connection with and in incidental with the appellant's appeal before this Hon'ble Tribunal.

### **PRAYERS**

It is most respectfully prayed that in view of the above factual and legal matrix of the case, the hon'ble GST Tribunal may be pleased to order that:-

- 1) The appeal has to be held to be maintainable and directed to be allowed to be argued on merits before Hon'ble FAA
- 2) Also it is prayed that the first AA be directed to hear the appeal on merits and give relief as per due process of law especially concerning ITC and direct the proper officer not to deny ITC of the appellant on cancellation of registration certificate of XYZ&CO. (supplier)
- 3) Any other order as this Hon'ble Tribunal may deem fit and proper in the facts and circumstances of the case, be also allowed in favour of the appellant.

**IT IS PRAYED ACCORDINGLY.**

I, Proprietor of ABC s/o at Karol Bagh, New Delhi hereby solemnly affirm and declare as under:-

1 That the present petition before the Hon'ble Tribunal has been drafted under the instructions and guidance of my counsel.

2 That I am fully aware of the contents of the petition.

**APPELLANT**

**THROUGH RAJMANI ADVOCATE**

**VERIFICATION :-**

That the facts and information given is true and fair to the best of knowledge and belief and nothing material has been concealed therefrom.

Verified on 5<sup>TH</sup> MAY 2025 at New Delhi.

**APPELLANT**

## AFFIDAVIT

Stamp RS 25 Advocate Welfare Fund

I, proprietor of ABC s/o Karol Bagh, New Delhi, hereby solemnly affirm  
and declare as under :-

1 That the present petition before the Hon'ble Tribunal has been  
drafted under the instructions and guidance of my counsel.

2 That I am fully aware of the contents of the petition.

Signed and sealed

Deponent

(Appellant)

### VERIFICATION:-

That the facts and information given is true and fair to the best of  
knowledge and belief and nothing material has been concealed  
therefrom.

Verified on 5<sup>th</sup> day of May 2025 at New Delhi.

Signed and sealed

Deponent

(Appellant)



**BEFORE THE FIRST APPELLATE AUTHORITY, GST, ZONE 1,  
GST BHAVAN NEW DELHI**

**22.4. 25**

**IN THE MATTER OF JINDAL AND CO**

**KAROL BAGH**

**GSTIN NO. XXXXXXXXXXXXX**

**Present for the counsel: Ms Rajmani Jindal, Advocate**

**Present for the Deptt. : Mr NK Prasad, Advocate.**

**APPEAL AGAINST ORDER DATED 16/04/25 PASSED IN THE  
MATTER OF XYZ & CO. KAROL BAGH, NEW DELHI VIDE  
GSTIN NO.XXXXXXXXXXXXX**

**THE appellant has filed an appeal against the order passed in the case  
of XYZ & Co dated 16/04/25 and the appeal is within the limitation**

**period as per section 107(1) of DGST Act. The appeal is taken for  
hearing today. As no demand is involved there is not pre-deposit**

required and none has been deposited. She has filed power of attorney signed by the present appellant – there is no authorisation from any one from the firm XYZ & Co. whose registration has been cancelled. The tax period involved is 2022-23.

The appellant deals in trading of home durables and has a showroom at Karol Bagh duly registered and has allegedly filed all the returns and paid taxes as per those returns.

The appellant has filed an appeal against the order passed in some other firm's case stating that the order passed in that case has affected his legal rights so much so the input tax credit that he has rightly claimed in the returns filed by him has been proposed to be denied based on this order passed in the case of XYZ and Co.

On an application for urgent hearing, which is allowed, this appeal is taken up for hearing on first maintainability and then on merits. This is with the permission of the counsel.

Present Ms Rajmani Jindal, Advocate for the appellant, Jindal & Co. She has reiterated the grounds of appeal stating that she being aggrieved person within the meaning of section 107(1) of the Act has a legal right to object to the order passed in the case of XYZ & Co as that case directly affects are statutory rights and the appellant many lose lakhs of rupees and indulge into prolonged litigation for no fault at all. She has cited many judgments on the meaning of the word

“person aggrieved” in Section 107(1) dealing with rights of appeal. I have heard the counsel and also perused the ward file fully. However,

in my view the appeal itself is not maintainable as the appellant is not directly involved in the matter and there is no discussion about the appellant in the impugned order. There is no direct interpretation to rely upon as convassed by the appellant's counsel Ms Jindal. If such appeals are entertained it would open flood gates for lakhs of such appellants and it will be difficult terrain to treat.

Hence, I do not find any justification to allow this appeal under section 107(1) of the DGST Act and hereby dismissed the same on the ground of Maintainability. Even otherwise there is no merit in the case as the case of XYZ has established beyond doubt that he was a non- genuine tax payer as per reported on record.

Ordered accordingly.

Certified true copy

Digitally signed

FAA

22/04/25

Annexure 1

**FORM GST REG 17**

**SHOW CAUSE NOTICE**

**OFFICE OF THE ASSISTANT COMMISSIONER WARD XYZ  
GST DEPTT, NEW DELHI**

**10.3.25**

**XYZ & CO.**

**KAROL BAGH NEW DELHI**

**GSTIN NO. XXXXXXXXXXXXX**

**SHOW CAUSE NOTICE UNDER SECTION 29 OF THE  
DGST ACT 2017**

**- WHY YOUR REGISTRATION BE NOT CANCELLED SUO  
MOTO?**

**WHEREAS THE UNDERSIGNED HAS REPORTS AGAINST  
YOUR FIRM FOR NOT FUNCTIONING REGULARLY, NOT  
FILING CORRECT RETRNS AND ALSO DEALING WITH**

**FRADULENT SUPPLIERS WHO ISSUE FAKE INVOCIES BASED ON WHICH YOU CLAIM INPUT TAX CREDIT WHICH IS NOT ADMISSIBLE UNDER SECTION 16(4) OF THE DGST ACT FOR SETTING OFF YOUR LIABILITIES AS PER SECTION 37 OF THE ACT.**

**WHEREAS ON EXAMINATION OF YOUR RETURNS IT IS FOUND THAT YOUR TURNOVER HAS SHOWN MANY HUNDRED PERCENT INCREASING IN THE LAST TWO YEARS AND YOUR ACTIVITIES ARE DOUBTFUL.**

**YOU ARE DIRECTED TO SHOW CAUSE AS TO WHY YOUR REGISTRATION BE NOT CANCELLED AND YOU BE TREATED AS UNREGISTERED TAXPAYER UNDER THE LAW?**

**Digital Signature**

**Assistant Commissioner**

**Ward XYZ**

**FORM GST REG-19**

**OFFICE OF THE ASSISTANT COMMISSIONER WARD XYZ  
GST DEPTT, NEW DELHI**

**DATED 10/04/25**

**XYZ & CO.**

**KAROL BAGH, NEW DELHI**

**GSTIN NO. XXXXXXXXXXXXX**

**Cancellation of Registration Certificate No as above under section 29  
of the DGST Act 2017**

**WHEREAS a show cause notice was issued under the above section seeking your reply. The show cause notice was issued as your activities have been found doubtful and detrimental to the interest of the revenue. Your returns filed are not true as per AI system of the Department and you have been purchasing materials from bogus dealers and obtaining fake invoices as per inquiries made and reports obtained. In the said show cause notice dated 10.3.2025 these facts have been brought to your notice. However, you have filed a cryptic reply dated 16.3.25 and the explanation offered is not acceptable to the under signed. You have also failed to fully satisfy the requirements of latest supreme court of India judgment in the case of E COM COFFEE case.**

**Also your supplies made to various parties are also doubtful as most of your buyers are under radar of the Department and their activities are being checked.**

**Hence ,after considering your reply to the show cause notice and based on documents and reports available with the undersigned, the registration certificate as above is hereby cancelled under section 29 of the DGST Act w.e.f. 1.10.2017 – the date when the certificate was issued to you. Yoo are hereby directed to furnish the required returns up to date so that the undersigned can determine your liability after following the due procedure prescribed in law.**

**You shall be deemed to unregistered w.e.f. 1.10.2017**

**Digital Signature**

**Assistant Commissioner**

**Ward XYZ**

## Chronology of events and dates

s.no.	Events
1	Show cause notice was issued in GST REG-17 by the proper Officer, the office of Assistant commissioner, to XYZ & co. Karol Bagh, New Delhi 10/03/25
<b>Annexure No.1 page no.28-29</b>	
2	A reply to SCN was filed by XYZ & co. Karol Bagh (supplier) in form GST REG 18 within 7 days of service of SCN on email 16/03/25
3	Cancellation of registration certificate under section 29 of DGST Act 2017 of XYZ & Co, Karol Bagh, supplier retrospectively passed by the proper officer on 10/04/25 10/04/25
<b>Annexure no.2 page no.30-31</b>	
4	An Appeal filed under section 107(1) of DGST Act before First Appellate Authority (FAA) by Jindal & co. purchaser of goods But appeal was dismissed on 22/04/25 22/04/25
5	An urgent hearing application was filed with registrar to Hon'ble Tribunal 23/04/25
6	An appeal was filed by Jindal & co. Karol Bagh, New Delhi, purchasing dealer of XYZ & Co. Karol Bagh New Delhi (supplier of goods) before Moot GST appellate Tribunal under section 112(1) of DGST Act read with rule 110 of the Act on 05/05/25 05/05/25



## **POWER OF ATTORNEY**

Stamp Rs 25/- Advocate Welfare Fund

KNOW ALL MEN BY THIS POWER OF ATTORNEY I,  
proprietor of ABC CO. aged\_\_\_\_, son of \_\_\_\_\_, Karol Bagh  
New Delhi\_\_\_\_, hereby constitute and appoint MS Jindal aged  
\_\_\_\_, wife of\_\_\_\_, resident of\_\_\_\_, my lawful attorney  
for me and on my behalf to appear before the MOOT GST  
APPELLANT TRIBUNAL GST BHAVAN DELHI BENCH  
NEW DELHI and to present before him for GST ACT 2017  
related matters particularly related to cancellation of registration  
matters.

AND to do any other act, deed and thing that may be necessary  
to complete the work of the same within the time prescribed  
therefor or any extended period allowed to him under the  
provisions of various sections of GST ACT 2017, on an  
application duly made in this behalf by my said attorney.

Proprietor  
ABC & CO.  
Signed and sealed

Signed by Advocate

Ms. Jindal

Duly executed on 4<sup>th</sup> day of May 2025

## COPY OF JUGEMENTS

As per Article 141 and 142 of constitution the judgements of, Hon'ble supreme court are binding on all lower courts /authorities e.g. Hon'ble High courts etc.

- 1 State of Maharashtra vs. Suresh trading company  
(1997) 11 SCC 378
- 2 The State of Karnataka vs. Ecom Gill Coffee Trading Private Limited  
Civil appeal no 231 of 2023 SUPREME COURT
- 3 Lakki sonkar vs. state of U.P. and 5 others 2023 AHC

05/05/25

Appellant  
Through Advocate