

# Suresh Kumar vs Commissioner CGST Delhi North

*Validity of service of GST order and limitation for passing order; effect of delayed uploading of DRC-07 (Section Involved: Section 169, Section 107, Section 73, Section 74 of CGST Act, 2017)*

**Date of Order:** August 13, 2025  
**Case Law No:** GIB-DHC-2025-42  
**Source:** GST INDIA Biz (www.gstindia.biz)

## CASE DESCRIPTION / SUMMARY

### Case Facts:

The petitioner challenged two GST orders and corresponding DRC-07 forms issued in 2025. For one order, the issue related to consolidated show cause notice for multiple financial years. For the second order, the petitioner argued limitation as DRC-07 was uploaded after the order date. The department contended that the order had already been communicated through email prior to DRC-07 upload.

### Court Decision:

Held that consolidated notices for multiple financial years are permissible under [Sections 73](#) and [74](#) using the expression "period".

Held that communication of order through email constitutes valid service under [Section 169](#).

Observed that delay in uploading DRC-07 does not render the order time-barred if order is otherwise communicated.

Noted that gap between order and DRC-07 upload can occur, especially in cases involving multiple notices.

Permitted petitioner to file appeal under [Section 107](#) and raise limitation issue therein.

Directed that if appeal is filed within stipulated time (by 30.09.2025), it shall not be dismissed on limitation and be decided on merits.

### Cases Referred by Court:

1. Ambika Traders through Proprietor Gaurav Gupta v. Additional Commissioner, Adjudication DGGSTI, CGST Delhi North, 2025:DHC:6181-DB
2. Raj International v. Additional Commissioner CGST Delhi West & Ors., W.P.(C) 4096/2025
3. Udumalpet Sarvodaya Sangham v. Authority under Shop and Establishment Act (Madras High Court)

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