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
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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 noticees.
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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