

Dhaval Talati

11 Condonation Of Delay Facts of the Case Petitioner is a registered dealer on the rolls of the Assistant Commissioner (ST) Chittor-I under the provisions of both CGST and SGST Act, 2017 and is engaged in the business of purchase and sale of iron scrap. The Assistant Commissioner (ST) Regional GST Audit and Enforcement Wing conducted inspection in the business premises of the petitioner and ascertained taxable amount of Rs. 5,48,29,347/- including Tax, Penalty and interest vide Orders under DRC-07. Petitioner challenging the correctness of the Order passed by the Assessing Authority carried the matter before respondent No.2-Additional Commissioner (ST) and the Appellant Authority, under Section 107 of the A.P. G.S.T Act, 2017 along with a request to condone delay of 25 days in preferring the appeal. Respondent No.....