

GSTAT
Division Bench Court No. Court I
APL/1/DEL/2026

A & T SECURITY SERVICES PRIVATE LIMITED

.....Appellant

Versus

ADDITIONAL COMMISSIONER, OFFICE OF THE COMMISSIONER
CENTRAL TAX DELHI WEST EIL ANNEXE BUILDING 4TH & 5TH FLOOR
BHIKAJI CAMA PLACE NEW DELHI-110066, ADDITIONAL
COMMISSIONER OF CGST DELHI WEST & ORS.

.....Respondent

Counsel for Appellant
INPERSON

Counsel for Respondent

Hon'ble Sh. Sanjay Kumar Aggarwal, Member(Judicial)
Hon'ble Sh. Rajiv Kapoor, Member (Technical)

ORDER

Present: Shri A.K. Babbar, Advocate on behalf of the Appellant.

None for the Respondent.

This appeal was registered on 19.03.2026 before this Bench and, accordingly, the registry of this bench was directed to take steps under Rule 34 of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025, in case the same had not already been complied with. Simultaneously, notice was directed to be issued to the respondent in accordance with the prescribed procedure and the matter was listed for further hearing on 08.05.2026.

On 08.05.2026, when the matter was taken up, the assistant registrar of this Bench submitted that notice had been sent to the respondent through the portal on 19.03.2026. It was further submitted that an email dated 25.03.2026 had also been sent to the respondent, i.e., the Chief Commissioner, Delhi Zone, CGST, seeking confirmation regarding receipt thereof. In response thereto, vide email dated 08.04.2026, the following was communicated:

“It is submitted that no credentials have been shared with this office for verifying the documents uploaded by the appellant on the Portal.”

In this regard, a reminder email dated 29.04.2026 was also sent to NIC; however, no response has been received till date. Accordingly, the directions contained in the previous order dated 19.03.2026 were reiterated on 08.05.2026 for compliance for today.

Today, no response whatsoever has been received from any channel.

Learned Counsel for the Appellant submitted that since no response is forthcoming from any quarter, recourse may be taken to the provisions of Section 169 of the CGST Act, 2017 for serving respondent. He further prayed that, in addition to service through the portal and email as contemplated under Section 169 of

the CGST Act, service upon the respondent be also effected through registered post/speed post. Learned counsel further undertook to file hard copies of the complete appeal paper book, duly indexed, paginated and properly stamped postal envelopes for speed post before the assistant registrar of this Bench within one week for onward transmission to the respondent.

In view of the submissions made, let service upon the respondents be effected not only through the portal and email, but also through registered post/speed post in terms of Section 169 of the CGST Act, 2017. The appellant shall file the duly stamped envelopes and the paper book within one week before the assistant registrar for service of the notice of this appeal to the respondent.

List the matter on 07.07.2026 for hearing.

Digitally signed by SANJAY KUMAR AGGARWAL
Date:18-05-2026 15:01:28 PM

(Sanjay Kumar Aggarwal)

Digitally signed by RAJIV KAPOOR
Date:18-05-2026 15:05:14 PM

(Rajiv Kapoor)

Dated: 18.05.2026

