



## Principal Bench,GSTAT



Sr. No. GSTAT/PB/00124/2026 Dated 19/06/2026

### Notice

APL No. D D17/PB/2026

Filing No. 2026254101000091

Commissioner of CGST, Noida Commissionerate

... Appellant/Applicant

VS

PROPRIETOR, 118 Maharishi Nagar Sector 141 Noida  
SHAHDARA UPGAU 201304 , OM SAI HARDWARE  
SANITARY AND PAINTS

.....Respondent

To

The Proprietor, M/s Om Sai Hardware Sanitary and Paints,

118, Maharishi Nagar, Sector-141,

Noida, Shahdara, Uttar Pradesh – 201304

**Subject:** *Appeal No. Appeal/PB/D17/2026 – Commissioner, CGST, Noida Commissionerate vs. M/s Om Sai Hardware Sanitary and Paints – Listing before the Special Bench of GSTAT, Principal Bench, New Delhi on 01.07.2026 – Reg.*

### **NOTICE**

Madam/Sir,

It is hereby informed that Appeal No. Appeal/PB/D17/2026, Commissioner, CGST, Noida Commissionerate vs. M/s Om Sai Hardware Sanitary and Paints, has been listed for hearing before the **Special Bench, Principal Bench, GSTAT, New Delhi on 01.07.2026.**

2. All concerned are requested to take note of the above and appear before the Hon'ble Tribunal on **01.07.2026** as per the scheduled listing.

**(Registrar)**  
GSTAT, New Delhi

**Copy to:**

1. Commissioner, CGST, Noida Commissionerate.
2. Guard File

**GSTAT**

**Single Bench Court No. Court I**

Commissioner of CGST, Noida Commissionerate,  
through Assistant Commissioner, Division- VI, Noida.

**Appellant**

**Versus**

**Respondent**

**S  
No.**

**Case Number.**

**Name of Respondent**

1 Appeal/PB/D17/2026

M/s OM SAI HARDWARE SANITARY AND  
PAINTS PROPRIETOR, 118 MAHARISHI  
NAGAR SECTOR 141 NOIDA SHAHDARA  
UPGAU 201304.

**Hon'ble Justice (Retd.) Dr. Sanjaya Kumar Mishra, President**

**Order**

The matter is taken up to consider the note of the Registry regarding transfer of the aforesaid Appeal to the GSTAT, Ghaziabad State Bench for consideration. Smt. Indira, Assistant Commissioner, Division- VI, Noida Commissionerate appears before us virtually.

This case relates to the question of limitation beyond the condonation cap as prescribed under the Provisions of Section 112 of CGST Act, 2017, these kinds of matters are expected to rise in different states in a large number. Hence, the Registry is directed to prepare a full scrutiny report of this case and call for information from all the GSTAT State Benches, if identical questions have arisen in any of the appeal filed before them and details thereof.

List the matter on 15.06.2026

**DR. S.K. Mishra**

**Date- 01.06.2026.**