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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

CNR No. DLHC010386392026

+ W.P.(C) 11986/2026, CM APPL. 55654/2026, CM APPL. 55655/2026 and CM APPL. 55656/2026

M/S NECTOR FOODS PRIVATE LIMITED, THROUGH ITS
DIRECTOR SH. APOORV AGARWAL Petitioner

Through: Mr. Rakesh Kumar Gupta, Adv.
versus

THE UNION OF INDIA, THROUGH THE SECRETARY,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE &
ORS. Respondents

Through: Mr. Varun Jamwal, SPC and
Ms. Parul Mehra, GP for R-
1/IOI.

Ms. Anushree Narain, SSC with
Mr. Apurv Yadav and Mr.
Naman Choula, Advs.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

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20.08.2026

1. Through this Writ Petition, the Petitioner prays for the following reliefs:

“(a) **DECLARE** that the two Form GST DRC-03 debits dated **30.07.2025** (ARN **AD070725024398T** and ARN **AD070725024402C**) were coerced and involuntary. Issue a Writ of Certiorari or any other appropriate writ, order or direction **QUASHING** the recovery and retention of the interest and penalty of **Rs.28,34,294** effected thereby.

(b) Issue a Writ of Mandamus or any other appropriate writ, order or direction **DIRECTING** Respondent Nos. 1 to 3 to refund **Rs. 28,34,294** to the Petitioner's bank account (HDFC Bank, Account No. 50200077563997, IFSC HDFC0000090), and not by re-credit to any electronic ledger. The refund to be independent of, and not conditioned upon, any pending or future investigation or proceeding.



(c)**DIRECT** payment of interest on the said sum from **30.07.2025** till realisation, at not less than 6 percent per annum, rising to 12 percent per annum should payment not be made within the period this Hon'ble Court fixes.

(d)**DIRECT** the installation of CCTV and audio-video recording in the interrogation areas of the Respondent Commissionerate, in terms of *Paramvir Singh Saini v Baljit Singh*, (2021) 1 SCC 184, with night vision and audio as well as video capability, and preservation of recordings as therein directed. **DIRECT** that copies of such recordings be furnished to the assessee upon request, for use in any proceeding before a court of competent jurisdiction.

...”

2. In substance, the Petitioner claims that he was compelled to make payments amounting to Rs.28,34,294/- (together with interest) during the search of his premises and that such payments were made in violation of Instruction No.01/2022-23 (GST-Investigation) dated 25.05.2022 issued by the Commissioner (GST-Inv.), CBIC.

3. In Paragraph No.8 of the Writ Petition (Page No.21 of the paper book), the Petitioner has disclosed the following payments made during the search of his premises:

8. **THE DAWN DEBITS.** At **04:19** and **04:29 AM** on **30.07.2025**, while the officers remained present on the premises, two Forms GST DRC-03 were debited from the Petitioner's Electronic Cash Ledger (Annexure P-4). Their composition is as follows:

Form GST DRC-03	Tax	Interest	Penalty	Amount claimed	Section
ARN AD07072502 42951 (29.07.2025, 6:29 PM)	67,20,000 (not claimed)	Nil	Nil	Nil	73(5)
ARN AD07072502 4398T (30.07.2025, 4:19 AM)	Nil	16,47,050	10,08,000	26,55,050	74(5)
ARN AD07072502 4402C	4,53,628 (not	1,11,200	68,044	1,79,244	74(5)



(30.07.2025, 4:29 AM)	claimed)				
Total				28,34,294	

4. Learned counsel representing the Petitioner admits that the payments of Rs.67,20,000/- and Rs.4,53,628/- are not being claimed, as these payments were made voluntarily. However, it is submitted that the payment of Rs.26,55,050/- was made involuntarily.

5. Learned counsel representing the Respondents submits that all the payments were made voluntarily and that there was no coercion on the part of the members of the search team.

6. It is further contended that the investigation against the Petitioner is pending and the matter is likely to be concluded shortly.

7. In the facts of the present case, whether the payment of Rs.26,55,050/- was made voluntarily or under coercion involves a disputed question of fact. This is particularly so when the Petitioner does not dispute the voluntary nature of the other two payments made during the very same search proceedings.

8. In these circumstances, this Court is not inclined to issue a writ directing refund of the amount claimed by the Petitioner. The Petitioner, if so advised, may avail such alternative remedy as may be available to him in law.

9. With these observations, the present Writ Petition is disposed of.

10. All the pending applications are also closed.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 20, 2026/sp/shah