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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 4798/2018 & CM APPL. 18469/2018

M/S SHIV SHAKTI MANDIR SANCHALAN SAMITI

..... Petitioner

Through: Mr. D.S. Chadha, Adv.

versus

COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX
& ORS. Respondents

Through: Mr. Anil Soni, CGSC with
Mr. Abhinav Tyagi, Advs. for R-1/UOI.
Mr. Saurav Agrawal with Ms. Aakriti Dawar,
Advs. for R-2/IGL.
Mr. Amit Bansal with Mr. Akhil Kulshrestha,
Advs. for R-3.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

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03.07.2018

We have heard counsel for the parties.

The present petition challenges the direction of the CESTAT which required pre-deposit of 10% of the interest amount due which works out to over ₹14 lakhs. The record would disclose that at the stage of show-cause notice the principal liability (₹13.57 lakhs odd) was discharged, since the concerned agency i.e. Indraprastha Gas Limited paid the amount to the petitioner.

Having heard counsel for the parties and after taking into account all the circumstances, the Court is of the opinion that the impugned order's direction should be modified. Accordingly, upon the petitioner depositing 7.5% of the amount claimed as demand towards interest liability [as confirmed by the Commissioner (Appeals)] within 4 weeks from today, the CESTAT shall proceed to hear the appeal on merits. The impugned order of the CESTAT dated 13.07.2015 dismissing the appeal for non-compliance with the previous order requiring pre-deposit, is accordingly set aside. The CESTAT shall satisfy itself about the pre-deposit of the amount required by the Court and thereafter proceed to hear the appeal on merits. All rights and contentions of the parties are reserved.

The petition is partly allowed in the above terms.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JULY 03, 2018

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