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

\+ **W.P.(C) 3265/2025 & CM APPL. 15336/2025**

SANJAY NARANG (PROPRIETOR, NARANG STEEL INDUSTRIES AND FURNISHERS) .....Petitioner

Through: Mr. Bharat Bhushan Gupta & Mr. Nidhi Gupta, Adv.

versus

UNION OF INDIA & ANR. .....Respondent

Through: Mr. Abhinav Singh & Ms. Bharti Yadav, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% **10.12.2025**

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner- Sanjay Narang (proprietor, Narang Steel Industries and Furnishers) under Article 226 of the Constitution of India,*inter alia*, challenging the Show Cause Notice dated 25th December, 2023 and the subsequent order dated 13th April, 2024.

3. After some hearing the Petitioner's Counsel submits that he is willing to avail of the Appellate Remedy against the demand which has been raised in order dated 13th April, 2024, which is as under:

Sr. No.	Tax Rate (%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR 2018	MAR 2019	CGST	NA	0.00	1,31,940.00	0.00	0.00	0.00	1,31,940.00
2	0	0.00	APR 2018	MAR 2019	SGST	NA	0.00	1,31,940.00	0.00	0.00	0.00	1,31,940.00
Total							0.00	2,63,880.00	0.00	0.00	0.00	2,63,880.00

4. It is not in dispute that the Petitioner has already paid the amount of Input Tax Credit (ITC) which was reversed on account of cancelled dealers. The demand now is only in respect of interest. It is the Petitioner's stand that the interest is not liable to be paid by them.

5. Mr. Gulati, ld. Counsel further submits that the tax that was deposited by the Petitioner was deposited only to avoid the penalty.

6. Accordingly, let the Petitioner avail of its Appellate Remedy under section 107 of the Central Goods and Service Tax Act, 2017. All contentions are left open to be canvassed before the Appellate Authority.

7. Let the appeal, along with the requisite pre-deposit be filed by 15th January, 2026, in which case, the said appeal would not be dismissed on the ground of limitation and shall be adjudicated on merits.

8. The present petition is disposed of in said terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 10, 2025/*pd/ss*