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

\+ **W.P.(C) 5311/2025& CM APPL. 24205/2025, 24206/2025**

AGSONS AGENCIES (I) PVT LTD .....Petitioner

Through: Mr. Abhishek Garg, Mr. Yash Gaiha, Mr. Ranesh Singh Mankotia and Mr. Naman Mehta, Advs. (M: 9673116776)

versus

ADDITIONAL COMMISSIONER ADJUDICATION CGST DELHI NORTH & ORS. .....Respondents

Through: Mr. Pawan Prakash Pathak, Sr. SC.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% 25.04.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner- Agsons Agencies (I) Pvt. Ltd. under Article 226 and 227 of the Constitution of India, *inter alia*, seeking waiver of pre-deposit of 10% under Section 107(6) of the Central Goods and Services Tax Act, 2017.

3. Mr. Garg, ld. Counsel for the Petitioner has vehemently urged before the Court that the Petitioner is suffering from various financial difficulties and it's account has been turned as a Non-Performing Asset. He further submits that even the reply has not been considered in the impugned order dated 17th January 2025 (hereinafter, '*impugned order*').

4. The Court has considered the matter. A perusal of the show cause notice dated 24th July 2024 and the impugned order would show that the impugned order has been passed in respect of 77 firms who were found to be availing

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fraudulent Input Tax Credit by floating fake and non-existent firms.

5. The case of the Petitioner is that it is suffering from financial difficulties and, therefore, the pre-deposit may be exempted.

6. Pre-deposit under Section 107 of the Central Goods and Service Tax Act, 2017 is a statutory mandate and unless there are extraordinary circumstances which require waiver of a pre-deposit, the statutory mandate cannot be violated.

7. The Petitioner is free to approach the Appellate Authority in accordance with law.

8. The Court is not inclined to waive the pre-deposit in the present case.

9. If the Petitioner so chooses, it may file an application for waiver of pre-deposit before the Appellate Authority which shall be considered by the Appellate Authority in accordance with law.

10. The petition is disposed of in these terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

APRIL 25, 2025

dj/ck

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