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

+ **W.P.(C) 5338/2025**

M/S SHANTI SWAROOP NIKHIL KUMARPetitioner

Through: Mr Abhimanyu Jhamba, Ms.
Thonpinao Thangal and Ms. Ayushi
Srivastava, Advocates.

versus

ADDITIONAL COMMISSIONER CGST NORTHRespondent

Through: Mr. Vijay Joshi, Sr. Standing Counsel
(CBIC) with Mr. Hemant Goyal,
Advocate.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **25.04.2025**

1. This hearing has been done through hybrid mode.

CM APPL.24325/2025 (for exemption)

2. Allowed, subject to all just exceptions. Application is disposed of.

W.P.(C) 5338/2025 & CM APPL. 24324/2025 (for interim relief)

3. The present petition has been filed by the Petitioner – M/s Shanti Swaroop Nikhil Kumar under Article 226 and 227 of the Constitution of India, *inter alia*, assailing the impugned order dated 21st January, 2025 under Section 74 of the Central Goods and Service Tax Act, 2017 (hereinafter, ‘CGST Act’) issued by the Additional Commissioner CGST, North.

4. Ld. Counsel for the Petitioner seeks permission to withdraw the present petition with liberty to approach the Appellate Authority.

5. Let the appeal be filed within thirty days along with the pre-deposit

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amount. If the same is done within thirty days, the matter shall not be dismissed on the ground of limitation and shall be adjudicated on merits.

6. The present petition is dismissed as withdrawn. Pending application(s), if any, also stand disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

APRIL 25, 2025/nd/ck

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