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

+ **W.P.(C) 5630/2025 & CM APPLs. 25661/2025, 25662/2025**
NAMOSHIVAI APPARELS PVT. LTD. & ORS.Petitioners

Through: Dr. Amit George, Mr. Febin Mathew
Varghese, Mr. Dhiraj Abraham Philip,
Mr. Abhinav Jaganathen & Mr.
Arkaneil Bhaumik, Advs. (M:
9953418874)

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Kshitij Chhabra, Senior Panel
Counsel for Union of India with Mr.
Abhijeet Vikram Singh, Adv. for R-1.
(M: 9873300070)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

ORDER
% 30.04.2025

1. This hearing has been done through hybrid mode.

CM APPL. 25662/2025 (for exemption)

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

W.P.(C) 5630/2025 & CM APPL. 25661/2025 (for interim relief)

3. The present petition has been filed by the Petitioners under Article 226 of the Constitution of India challenging the Order-in-Original No. 30/SPP/ADC/CGST/DSC/2024-25 dated 24th January, 2025 passed against the Petitioners.

4. After some hearing, ld. Counsel for the Petitioners seeks to withdraw the present petition with liberty to approach the appellate authority under



Section 107 of the Central Goods and Services Tax Act, 2017.

5. Accordingly, let the appeal by the Petitioner be filed within 30 days along with the requisite pre-deposit in accordance with Section 107 of the Central Goods and Services Tax Act, 2017.
6. If the appeal is filed within 30 days it shall not be dismissed on the ground of limitation and shall be adjudicated on merits.
7. The present petition is dismissed as withdrawn.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

APRIL 30, 2025

dj/ss