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

\+ **W.P.(C) 5474/2025 & CM APPL. 24950/2025**

HG GRAPHICS PRIVATE LTD .....Petitioner

Through: Ms. Priyanka Goel, Advocate (Mob. 9716544664).

versus

PRINCIPAL COMMISSIONER CGST, C.R BUILDING, IP ESTATE, NEW DELHI .....Respondent

Through: Mr. Anurag Ojha, SSC with Mr. Subham Kumar and Mr. Dipak Raj, Advocates for R-1 & 2.

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\+ **W.P.(C) 5661/2025 & CM APPL. 25798/2025**

HG GRAPHICS PRIVATE LTD .....Petitioner

Through: Ms. Priyanka Goel, Advocate.

versus

PRINCIPAL COMMISSIONER CGST, C.R BUILDING, IP ESTATE, NEW DELHI AND ANR. .....Respondents

Through: Mr. Anurag Ojha, SSC with Mr. Subham Kumar and Mr. Dipak Raj, Advocates for R-1 & 2.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% **30.04.2025**

1. This hearing has been done through hybrid mode.

2. These two writ petitions are filed by the Petitioner under Article 226 of the Constitution of India challenging the impugned orders dated 02nd

February, 2025 and 29th January, 2025, passed by the Additional Commissioner, CGST, Delhi East and Additional Commissioner, CGST, Delhi North, respectively.

3. The main ground on which the challenge has been raised in writ jurisdiction is that both the orders relate to the period July, 2017 to March, 2023. It is stated that the demands have been raised taking into consideration the same transactions. In respect of order dated 02nd February, 2025 issued by CGST, the demand is of Rs. 2,55,58,760/-. In respect of order dated 29th January, 2025 the demand by DGST is of Rs. 2,61,32,576/-.

4. Ms. Priyanka Goyal, ld. Counsel for the Petitioner submits that the transactions being the same, double demand could not have been raised against the Petitioner.

5. In one of the matters, i.e. ***W.P.(C) 5661/2025***, the allegation is of fraudulent availment of Input Tax Credit by a third party in which the Petitioner has also received a demand. The Petitioner is also stated to have deposited a sum of Rs. 30,00,000/-.

6. Considering the nature of the matter, since there are two demands in respect of the same period and there could be some overlap, it is directed that the Petitioner may approach the Commissioner Appeals under Section 107 of the Central Goods and Services Tax Act, 2017, in respect of both orders.

7. However, at this stage the pre-deposit shall be made in respect of only one of the demands, *i.e.*, the demand raised under order dated 02nd February, 2025. Further, while making the pre-deposit credit for the amount of Rs. 30,00,000/- which is already stated to have been deposited shall also be given.

8. This shall be, however, subject to any further orders the Appellate Authority may pass.

9. The Petitioner is permitted to file an appeal within a period of 30 days from today along with the pre-deposit of 10% after deduction of the amount of Rs. 30,00,000/-. If the same is filed within 30 days, both the appeals shall be adjudicated on merits and shall not be dismissed on grounds for limitation.

10. Accordingly, both the writ petitions are disposed of in above terms. Pending application(s), if any, are also disposed of.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

APRIL 30, 2025/*MR/msh*