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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 6228/2025, CM APPL. 28447/2025 & CM APPL.**
28448/2025

MS GANESH DAS CHAWLA CHARITABLE TRUST REGD

.....Petitioner

Through: Mr. V. Lakshmikumaran, Mr.
Yogendra Aldak, Mr. Kunal Kapoor
and Mr. Yatharth Tripathi, Advocates.

versus

ADDITIONAL COMMISSIONER CGST DELHI WEST & ANR.

.....Respondents

Through: Mr. Ruchesh Sinha, Sr. Standing
Counsel for CGST.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **23.05.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner- M/s Ganesh Das Chawla Charitable Trust (Regd.) under Article 226 of the Constitution of India, *inter alia*, assailing the Order-in-Original dated 3rd February, 2025 (hereinafter, '*impugned order*') passed by the Additional Commissioner, CGST Delhi West.
3. After some hearing, Id. Counsel for the Petitioner submits that he shall avail of his remedies in accordance with law, either by filing an appeal under Section 107 of the Central Goods and Service Tax Act, 2017 or by filing a rectification application against the impugned order.
4. It is also the submission of Id. Counsel for the Petitioner that though initially credit notes were availed off, however, thereafter the credit has been reversed and the full amount has been deposited.



5. If this stand is correct and if the Petitioner chooses to file an appeal, let an application for waiver of pre-deposit be filed by the Petitioner and the same shall be considered by the Appellate Authority in accordance with law.
6. The petition is disposed of in these terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 23, 2025
‘acm’/ck