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* IN THE HIGH COURT OF DELHI AT NEW DELHI

\+ W.P.(C) 7011/2025& CM APPLS. 31582/2025, 31583/2025

BIJENDER KUMAR .....Petitioner

Through: Mr. Jitin Singhal, Adv. (M: 9999919168)

versus

COMMISSIONER OF CGST, DELHI NORTH & ORS. .....Respondents

Through: Ms. Samiksha Godiyal, SSC, Mr. Tenzing Namgyal Bhutia, Mr. B.D. Rao Kundan, Advs. (M:7348851569)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

<u>O R D E R</u>

% 22.05.2025

1. This hearing has been done through hybrid mode.

2. This petition has been filed on behalf of the Petitioner- Bijender Kumar, who is stated to be the proprietor of M/s Salasar Trading Co. Vide the present petition, the Petitioner is *inter alia* seeking waiver of pre-deposit to prefer an appeal against the Order-in-Original dated 1st February, 2025 and 27th January, 2025 passed by the Additional Commissioner, CGST Delhi.

3. It is stated that the amount of pre-deposit required to be paid by the Petitioner amounts to Rs. 4,68,527/-. The table displaying the same, submitted on behalf of the Petitioner, is extracted hereunder for ready reference:

S.No.	Order-in-Original	Demand of Tax	Amount of pre-deposit required (10% of tax)
1.	O-i-O No. 247/CGST/Delhi West/ADC(SKJ)/2024-25 dated 01.02.2025	35,68,938 + Interest + Penalty	3,56,894
2.	O-i-O No. 80/ADC/D.N. Shaukat Ali Nurvi/2024-25 dated 27.01.2025	11,16,329 + Interest + Penalty	1,11,633
		Total	4,68,527/-

4. The Court has considered the matter. On a perusal of the nature of allegations raised *qua* the Petitioner, it is observed that in this case, there are firms which have availed of Input Tax Credit *('ITC')* for a substantial amount of almost Rs. 150 crores. One of the suppliers was the Petitioner who had received these invoices. The allegation against the Petitioner is that these invoices are goods-less invoices.

5. Considering the allegations made in this case, the Court is of the opinion that the pre-deposit being mandatory under Section 107 of the CGST Act, 2017, the same does not deserve to be waived.

6. Accordingly, the Petitioner is free to file an appeal challenging the orders dated 27th January, 2025 and 1st February, 2025 by 15th July, 2025 along with the requisite pre-deposit. If the same is filed, it shall not be dismissed on the ground of limitation and shall be adjudicated on merits. No further relief is warranted.

7. The petition is disposed of in these terms. Pending application(s), if any, are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 22, 2025
dj/rks