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

\+ **W.P.(C) 7220/2025**

RAJESH TANWAR .....Petitioner

Through: Mr. Bharat Bhushan, Ms. Nidhi Gupta, Mr. Anunay Mishra, Advs. (M: 9810854786)

versus

COMMISSIONER, CGST, DELHI WEST .....Respondent

Through: Mr. Pranay Mohan Govil, Sr. Standing Counsel.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% 26.05.2025

1. This hearing has been done through hybrid mode.

CM APPL.32589/2025 (for exemption)

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

W.P.(C) 7220/2025 & CM APPL.32588/2025 (for interim relief)

3. The present petition has been filed by the Petitioner- Rajesh Tanwar under Article 226 of the Constitution of India, *inter alia*, assailing the two Orders-in-Original bearing reference nos. 69/CGST WEST/GST/SKG/SDC/2024-25 dated 01st February, 2025 and 318/CGST WEST/GST/SKG/SDC/2024-25 dated 04th February, 2025 respectively (hereinafter '*impugned orders*').

4. It is the case of the Petitioner that two Show Cause Notices were issued, by Directorate General for GST Intelligence (hereinafter *'DGGI'*) on 31st July, 2024 proposing the demand and recovery of ITC of the following

amounts.

- Rs.2,83,56,714/-
- Rs.60,73,541/-

5. Replies were filed by the Petitioner. One of the grounds raised in the replies was that the amount of Rs.60,73,541/-, which was shown as being availed from M/s Fortune Graphics Limited, was duplicated in both the notices. Second submission is that an amount of Rs.1,16,47,808/- has been deposited by the Petitioner during investigation with the Respondent - GST Department. Ld. Counsel for the Petitioner thus seeks the following reliefs.

(i) That the pre-deposit should not be directed *qua* the duplicated amount of Rs.60,73,541/-.

(ii) Secondly, the amount which has been paid by the Petitioner during the investigation, ought to be permitted to be adjusted for the purpose of pre-deposit while filing the appeal under Section 107 of the Central Goods and Services Act (hereinafter '*CGST Act*').

6. The Court has examined the matter and it is *prima facie* seen that the amount of Rs. Rs.60,73,541/- is duplicated as captured in the impugned Order-in-Original, which is extracted below:

> ***"24.7 M/s. Riva Exports:***
> ***The noticee has contended that there is duplication of demand and multiple SCNs have been issued in the matter to the notice. In this regard I find that the taxpayer can approach the appropriate forum after discharging the entire liability for appropriation of liability in case the liabilities against noticee are confirmed.***
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> *Rest of the contention of the noticee are identical to that made by by Sh. Pawan Tanwar and M/s. Ganpati*

> *Exports Pvt. Ltd. which I have already discussed in details in preceding paras and found that they have no merit. Therefore, I find that all the allegations levelled in the SCN against the noticees to be true and accordingly they are liable for payment of tax/interest/penalty as outlined in the impugned SCN and I hold accordingly.*
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> *Further, as requested by the above mentioned noticee for cross examination and inspection of investigation file, I find that it is discretion of adjudicating authority and as I have to decide the cases within a particular time frame, I deny the same due to paucity of time.*
>
> *As for as examination of defence witnesses, I find that the opportunity has already be en provided to the noticees by way of giving opportunity for personal hearing in the matter."*

7. In view of the above, the following directions are issued.

(i) The Petitioner would be permitted to prefer appeals challenging both the orders dated 1st February, 2025 and 4th February, 2025 and a pre-deposit qua the demand of Rs.2,83,56,714/- shall be paid in filing the appeal challenging the impugned order 1st February, 2025. In the second appeal, no pre-deposit shall be paid on the grounds of duplication.

(ii) For the purpose of pre-deposit, the amount that is lying with the GST Department, which was deposited by the Petitioner during the course of investigation, can be adjusted in respect of the pre-deposit.

(iii) In view of the above, the Petitioner may file both the appeals by 15th July, 2025 seeking adjustment as directed above. The appeals, if filed by 15th July, 2025 in terms of this order, shall not be dismissed as being barred by limitation. If online filing is proving difficult due to adjustment, which the Court has granted today, the Petitioner is permitted to file the appeal physically.

8. The present petition, along with pending application, is disposed of in the above terms.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 26, 2025/*dk/Ar.*