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

\+ **W.P.(C) 10407/2025**

NANKI FASHION .....Petitioner

Through: Dr. D.K. Sarkar, Adv.

versus

PRINCIPAL COMMISSIONER OF CGST DELHI NORTH .....Respondent

Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh and Mr. Harsh Singhal, Advs.

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\+ **W.P.(C) 10431/2025**

GURBANI EXPORTS .....Petitioner

Through: Dr. D.K. Sarkar, Adv.

versus

PRINCIPAL COMMISSIONER OF CGST, DELHI NORTH .....Respondent

Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh and Mr. Harsh Singhal, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

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

% 12.11.2025

1. This hearing has been done through hybrid mode.

2. These are two writ petitions filed by the Petitioners challenging the following Orders-in-Original:

Sr. No.	***Writ petition***	***SCN***	***Order-in--Original***	***Demand & Penalty***
1.	W.P.(C)10407/2025	29th July, 2022 & 22nd July,2024	29th January, 2025 & 30th January, 2025	Rs. 4,22,880/- *vide* Order dated 29th January, 2025 & Rs.

				4,22,880/- *vide* Order dated 30th January, 2025
2.	W.P.(C) 10431/2025	29th July, 2022	30th January, 2025	Rs. 1,04,506/- *vide* Order dated 30th January, 2025

3. On the last date of hearing *i.e.*, 14th August, 2025, the following directions were issued:

> *"3. In **W.P.(C) 10407/2025**, Mr. Naushad, Id. Counsel seeks further time to seek instructions in the matter, as there are two Orders-in-Original for the same demand. He submits that the Department would be taking a decision in this regard.*
> *4. In **W.P.(C) 10431/2025**, the submission of Mr. Naushad, Id. Counsel is that, though, the tax and interest amount, as raised upon the Petitioners vide the impugned Orders-in-Original has been deposited, the penalty has not been deposited and hence the demand has not been withdrawn.*
> *5. Mr. Sarkar, Id. Counsel submits that the penalty is not liable to be paid."*

4. Insofar as ***W.P.(C) 10407/2025*** is concerned, *qua* the first Order-in-Original dated 29th January, 2025 is concerned, a rectification application was filed by the Petitioner as the demand had been paid by the Petitioner. Hence, a rectification order is passed where the demand has been reduced to NIL. The order of rectification dated 21st July, 2025 has been placed on record.

5. Insofar as the second Order-in-Original dated 30th January, 2025 is concerned, the same raises an identical demand as the first Order-in-Original. Accordingly, the same would not sustain and is set aside.

6. Insofar as ***W.P.(C) 10431/2025*** is concerned, the Order-in-Original is dated 30th January, 2025. In respect of the said order, a sum of Rs. 52,253/- has been imposed as penalty on the Petitioner.

7. In respect of the said demand, ld. Counsel for the Petitioner submits that he is willing to go in an appeal.

8. Considering that this writ petition has been pending before this Court for some time, the Petitioner is permitted to challenge the said order dated 30th January, 2025 by way of an appeal under Section 107 of the Central Goods and Service Tax Act, 2017. If the appeal is filed by 15th December, 2025 the same shall be adjudicated on merits and shall not be dismissed on the ground of limitation. The same shall be without any pre-deposit in terms of Section 107 of the Central Goods and Service Tax Act, 2017 as was prevalent when the impugned order was passed.

9. The petitions are disposed of in these terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

NOVEMBER 12, 2025/*dj/ck*