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

+ **CEAC 15/2025**

COMMISSIONER CGST DELHI WEST

.....Petitioner

Through: Mr. R. Ramachandran, SSC, Mr.
Prateek Dhir, Adv.

versus

SHRI PAWAN GUPTA

.....Respondent

Through: Counsel (Appearance not given)

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **17.09.2025**

CM APPL. 55072/2025

1. Exemption allowed, subject to all just exceptions.
2. The application stands disposed of.

CEAC 15/2025 and CM APPL. 55071/2025

3. Mr. R. Ramchandran, learned senior standing counsel for petitioner has placed before us a communication received from the legal branch of CGST Delhi West, which reads as under :

“Respected Sir,

Please refer to the captioned subject. In this regard, it is to inform that the competent Authority has given concurrence to withdraw appeal from the Hon’ble High Court with liberty to file afresh depending upon the outcome of the ROM in the case of M/s P.P. Jewellers Pvt. Ltd. and Shri Pawan Gupta. This is for your kind information and necessary action.”

4. He states, he has instruction to withdraw the appeal for the reason that



application for Rectification of Mistake (ROM) concerning the impugned order herein, is pending consideration before the Tribunal. The appeal is dismissed as withdrawn.

5. In view of the pendency of ROM, liberty shall be with the parties to seek such remedy as available in law after the decision of the Tribunal in ROM, if any cause exist thereafter.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 17, 2025

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