



\$~29

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

+ **W.P.(C) 14544/2025**

M/S SHRI SHYAM METALS (INDIA)Petitioner

Through: Mr. Pulkit Verma & Mr. Saket Jain,
Advs.

versus

ASSISTANT COMMISSIONER, CENTRAL GST EAST DIVISION
& ORS.Respondents

Through: Mr. Varun Mishra, Mr. Ashar
Hussain & Ms. Shreeya Sud, Advs.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **10.12.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner- M/s Shri Shyam Metals (India) under Articles 226 and 227 of the Constitution of India, *inter alia*, challenging the impugned Order-in-Appeal dated 13th May, 2025 passed by the Additional Commissioner, COST Appeals-1, Delhi (*hereinafter 'impugned OIA'*). The appeal decided in the impugned OIA was filed challenging the impugned Order-in-Original dated 30th April, 2024, passed by the Assistant Commissioner, CGST (*hereinafter 'impugned OIO'*), which has also been challenged by the Petitioner in the present petition.
3. Mr. Verma, Id. Counsel, submits that the pre-deposit constituting 10% of the demand raised has already been made by the Petitioner.
4. Thus, in terms of the instructions in ***Circular No. 224/18/2024 - GST*** dated 11th July, 2024, the demand would automatically be stayed upon the



payment of the pre- deposit.

5. Upon the constitution of the GST Appellate Tribunal and functioning being commenced thereof, the Petitioner is free to file the appeal challenging the impugned OIA.

6. It is noted that the present petition also challenges the *vires* of the **Notification No. 56/2023- Central Tax** dated 28th December, 2023(hereinafter, 'impugned notification'). Thus, any order passed by the GST Appellate Tribunal shall be subject to the outcome of the decision of the Supreme Court in ***S.L.P No 4240/2025 titled M/s HCC-SEW-MEIL-AAG JV v. Assistant Commissioner of State Tax &Ors.***

7. The petition is disposed of in these terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 10, 2025/pd/ss