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

+ **W.P.(C) 15874/2025**

DEVI INDUSTRIAL ENGINEERS & ORS.Petitioners

Through: Mr. Jitin Singhal, Mr. Pravesh
Bahuguna and Ms. Hemlata, Adv.

versus

COMMISSIONER OF CGST & ANR.Respondents

Through: Mr. Harpreet Singh, SSC with Mr.
Iqbal Singh Bedi, Ms. Suhani Mathur,
Mr Jatin Kumar Gaur, Adv. (M:
7836871655)

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **06.02.2026**

1. The hearing has been done through hybrid mode.

CM APPL. 8175/2026 (for modification) in W.P.(C)-15874/2025

2. The present application has been filed by the Petitioners under Section 151 of the Code of Civil Procedure, 1908 seeking modification of order dated 10th November, 2025 passed by this Court.

3. The stand of the Petitioners is that a sum of Rs.76,709/- i.e., 100% of the tax amount demanded has been deposited by the Petitioners during the course of investigation. It is prayed that the said amount may be treated as a pre-deposit for filing of the appeal and the appeal shall not be dismissed on the ground of being barred by limitation.

4. Considering that the tax amount demanded has been deposited by the Petitioners, no further pre-deposit would be liable to be made and the appeal shall be adjudicated on merits and not be dismissed on the ground of being barred by limitation or non-payment of pre-deposit.



5. The application is disposed of in the aforesaid terms.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

FEBRUARY 06, 2026

kk/ck