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

+ **W.P.(C) 343/2025**

ASHOK KUMAR VERMA

.....Petitioner

Through: Mr. Gaurav Gupta, Mr. Gaurav Gupta
Ms. Antara Mishra, Advs.(M-
9958444233)

versus

**PRINCIPAL COMMISSIONER, CGST AND CENTRAL EXCISE,
DELHI NORTH COMMISSIONERATE**Respondent

Through: Mr Aakarsh Srivastava, Standing
Counsel for CGST & CX. (Mob-
9871094948)
Mr. Udit Malik, ASC, with Ms. Palak
Sharma and Ms. Rima Rao, Advs.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE AMIT MAHAJAN

ORDER

% **14.01.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 1717/2025 (for exemption)

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

W.P.(C) 343/2025 & CM APPL. 1716/2025 (for interim relief)

3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India challenging the Show Cause Notice dated 5th February, 2021 and impugned Order-in-Original dated 8th August, 2024.

4. The grievance of the Petitioner is that *vide* the impugned Order-In-Original a penalty of Rs.49,98,57,742/- has been imposed upon him for



allegedly being owner-cum-partner of an illegal and unregistered manufacturing unit of Gutkha under the brand name of “Aryan Gutkha”. The case of the Petitioner is that he was merely an employee of the actual employer who was engaged in the manufacture of Aryan Brand Gutkha.

5. Ld. Counsel for the Petitioner submits that the intention of the Respondent seems to be to completely implicate only the Petitioner and not take any action against the actual manufacturer. He further submits that the Petitioner does not have the financial wherewithal to make the pre-deposit for filing appeal to the Appellate Tribunal [under Section 35B of the Central Excise Act, 1944 (hereinafter “***the Act***”)] as mandated under Section 35F of the Act.

6. In the opinion of this Court, the impugned Order-In-Original would be clearly an appealable order under Section 35B of the Act. The pleas raised before this Court may be raised before the Appellate Tribunal and the Appellate Tribunal shall consider the application for pre-deposit waiver, if made, in accordance with law.

7. All remedies available to the Petitioner are left open.

8. Petition is disposed of in these terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J

AMIT MAHAJAN, J

JANUARY 14, 2025

Rahul/ms