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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 341/2026 & CM APPL. 1667/2026 & CM APPL. 1666/2026**
AL SAAD TRADERS THROUGH ITS PROPRIETOR ANASH

.....Petitioner
Through: Mr. M. A. Ansari, Ms. Tabbasum
Firdause, Mr. Mohd. Imran and
Mr. Ahmad Ansari, Advs.

versus

COMMISISONER OF CENTRAL TAX & ORS.Respondents
Through: Ms. Samiksha Godiyal, SSC, CBIC
with Mr. Tenzing Namgyal Bhutia
and Mr. Rithwik Narayanan, Advs.

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER
02.02.2026

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1. We see no reason to entertain the present petition particularly when the petitioner has alternate and efficacious remedy. Just because, the petitioner is claiming that financially, he is not in a position to make the statutory pre-deposit of 10 % of the liability at the time of filing of appeal, that by itself will not render the appellate remedy infructuous nor may lead to maintainability of this petition.
2. That being so, the petition along with pending applications, if any, stands disposed of with liberty to the petitioner to take recourse to the



alternate remedy of filing an appeal.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 2, 2026
gs/av