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

+ **W.P.(C) 1455/2026**

NAFIS AHMED

.....Petitioner

Through: Mr. Lalitendra Gulani, Mr. Mohit
Pugalia, Mr. Tanuj Kumar Takkar,
Ms. Gayatri Srivastava, Advs.

versus

**SUPERINTENDENT OF CENTRAL
TAX & ANR.**

.....Respondents

Through: Mr. Shubham Tyagi SSC, CBIC with
Ms. Navruti Ojha, Mr. Rishabh
Chauhan, Advs.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

% **17.02.2026**

CM APPL. 10918/2026 (fresh by petr. for clarification of order dt. 02.02.2026)

1. The present writ was disposed *vide* order dated 02nd February 2026.
2. The petitioner has sought clarification of the same as according to him, though, the appeal is preferred against the tax liability, the interest and the penalty, he has already discharged the tax liability.
3. In such an eventuality, drawing support from the Sub-clause (b) of Sub-section 6 of Section 107 and proviso thereto, it is the contention of the counsel for the petitioner that he is not liable to make any pre-deposit, even if, he is challenging the liability of tax, penalty and interest. He would claim



that a pre-deposit to the extent of 10% of the same of the remaining amount of tax in dispute arising from the order under appeal is provided as against which he has discharged the liability of tax by depositing the same.

4. At the request of the counsel for the respondent, list on 26th February 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 17, 2026/sky/ok