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

+ **W.P.(C) 1632/2026**

JASLON OVERSEA

.....Petitioner

Through: Mr. Deepanshu Gupta, Advocate.

versus

**PRINCIPAL COMMISSIONER OF GOODS AND SERVICE TAX
GST**

.....Respondent

Through: Mr. Aditya Singla, SSC, CBIC with
Ms. Arya Suresh Nair, Ms. Shreya
Lamba and Mr. Dhananjay Gautam
and Mr. Akhil Sharma, Advocates

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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05.02.2026

CM APPL. 7897/2026

1. Allowed, subject to just exceptions.
2. The application stands disposed of.

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3. Admittedly, the remedy of appeal against the Order-in-Original dated 16th October, 2025 is already available to the petitioner.
4. In this regard, the petitioner is citing the reason of financial hardship *qua* the mandatory pre-deposit.
5. This cannot be a reason for taking recourse to the remedy provided under extraordinary jurisdiction under Article 226 of the Constitution



of India.

6. That being so, we deem it appropriate to dispose of the present petition by relegating the petitioner to the alternate remedy.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 5, 2026

ab/sk