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

+ **W.P.(C) 2262/2026**

M S SECURITY ON LINE

.....Petitioner

Through: Mr. A. K. Singh, Mr. Gourav Prasad,
Ms. Snehil Jha and Mr. Ankit Kumar,
Advocates.

versus

THE ADDITIONAL COMMISSIONER CGSTRespondent

Through: Ms. Monica Benjamin, SSC with
Ms. Nancy Jain, Advocate.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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17.02.2026

CM APPL. 10930/2026 (Exemption)

1. Exemption allowed subject to all just exceptions.
2. The application stands disposed of.

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3. Issue notice.
4. Learned counsel, appearing on behalf of the respondent waives notice.
5. The statutory deposit shall be completed by the petitioner within a period of 15 days from today. This statement coming from the learned counsel for the petitioner on instructions is accepted as an undertaking.
6. In case if the statutory deposit is made complete, within a period of fifteen days from today, the appeal of the petitioner be decided on its own



merit without harping on the issue of limitation, but with reference to the issue canvassed on having deposited ₹8 lakhs well in advance, in addition to an amount of ₹55,17,752/-.

7. The petitioner is directed to pay costs of Rs.25,000/- to the CDCBA Members Welfare Fund, Account bearing No. 33640110020388 (IFSC Code: UCBA0003364) maintained with the UCO Bank, Rouse Avenue Court Complex, New Delhi.

8. The petition, along with pending application(s), if any, stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 17, 2026

Sk/av