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

\+ W.P.(C) 2977/2026 & CM APPL. 14381/2026

M/S JIOLAT AUTO GAS INDUSTRIES .....Petitioner
Through: Mr. Imran Khan, Adv. with CA Brigit Peter.

versus

UNION OF INDIA AND ORS. .....Respondents
Through: Mr. Devvrat Yadav, SPC with Mr.Kush Garg, Adv. for UOI.
Mr. Shlok Chandra, Senior Standing Counsel for Central Board of Indirect Taxes with Mr. Udit Dad, Mr.Parikshit Singh Bhati, Ms. Lolita Crasta, Ms. Naincy Jain & Ms.Madhavi Shukla, Advs. for R-5.

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

<u>O R D E R</u>

% 10.03.2026

1. The prayer in the petition reads thus:

a. to issue writ, order and / or direction, in the nature of mandamus, thereby directing the Respondent No.2 to respondent No.4 to waive the mandatory statutory pre-deposit of 10% of the total tax amount/penalty amount.

b. to issue writ, order and / or direction, more so in the nature of mandamus to allow the petitioner to file an appeal before the Ld. Commissioner (Appeals-I) CGST, New Delhi to challenge the impugned order dated 30.12.2025.

c. *to issue writ, order and / or direction, in the nature of mandamus directing respondent No.2 to respondent No.4* *for not taking any coercive action against the petitioner till the disposal of the appeal.*

2. The contentions are that mandatory deposit as statutorily provided under sub-section 6 of Section 107 of the CGST Act be waived.

3. As far as the aforesaid issue is concerned, the provisions of Section 107 (6) are already held to be mandatory. The pre-deposit is to the extent of 10% of the disputed amount.

4. There is no reason for us to consider and grant such request contrary to the statutory provision.

5. That being so, the writ petition lacks merit and the same stands dismissed.

6. However, having regard to the observations made by the division bench of this Court in the matter of Impressive Data Services Private Limited V/s Commissioner (Appeals-I) Central Tax GST, Delhi, it shall be open for the petitioner to approach the appellate authority seeking the relief in terms of the observations made in paragraphs 8 & 9 of the said judgment.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 10, 2026
Ab/ok