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

+ **W.P.(C) 5064/2026 & CM APPL. 24818/2026, CM APPL.
24819/2026**

INDIA METEOROLOGICAL DEPARTMENTPetitioner
Through: **Ms. Saumya Tandon, CGSC with Mr.
Gaurav Singh Sengar, Adv.**

versus

THE COMMISSIONER OF CENTRAL TAX & ORS.....Respondent
Through: **Mr. Sumit K. Batra and Ms. Priyanka
Jindal, Advocates**

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER
16.04.2026

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1. In case, if the appellant deposits 30% of the liability arising out of the impugned order dated 23rd January, 2025, within a period of three months from today, we make it clear that the appeal so preferred within the said three months along with the deposit of the 30% of the amount reflected in the Order-in-Original, as considered by the counsel for the petitioner on instructions, the appeal of the petitioner be entertained on merits and shall not be dismissed to be barred by limitation.
2. As far as the amount so deposited, the same be adjusted against the liability if so incurred against the petitioner and if not, same day refunded in accordance with law within a period of 30 days from the date the order so passed in favour of the petitioner.



3. In case if the Appellate Authority decides the issue on merits against the petitioner, the amount can be adjusted as observed hereinabove against the tax liability.
4. The petition stands disposed of.
5. The order is passed keeping in mind the peculiar facts and circumstances of the present case, viz. that the petitioner is a wing of Central Government and we are informed that the time was consumed on administrative side for taking approval in the matter of filing appeal and as such there is a delay.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 16, 2026/DM/ST