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

\+ W.P.(C) 5485/2026 & CM APPL. 26909/2026 & CM APPL. 26910/2026 & CM APPL. 26911/2026

PRATEEK JAIN .....Petitioner

Through: Mr. Nring Chamwibo Zeliang, Mr. Ayush Anand and Ms. Anu Priya Nisha Minz, Advocates

versus

ADDITIONAL COMMISSIONER CENTRAL TAX AND CGST DELHI (NORTH) .....Respondent

Through: Mr. Nitin Saluja, Sr. Standing Counsel with Mr. Sushrut Sharma, Advocate for R-1

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

O R D E R

% 23.04.2026

1. There are two contentions canvassed: (a) that the retrospective applicability of the provisions of Section 122 (1A) of the CGST Act, 2017 is under consideration and (b) even if alternate remedy is available, the petitioner is in financial difficulty and is unable to make the statutory pre-deposit for taking recourse to the remedy of appeal.

2. As far as the first contention is concerned, the order impugned with categorical terms refers to the Delhi High Court judgment in W.P.(C) 9141/2025 wherein retrospective applicability of the aforesaid provision is

already decided. As such, the said contention raised by the petitioner stands rejected.

3. As regards the financial hardship faced by the petitioner in the matter of making mandatory pre-deposit is concerned, in the light of the statutory provisions and existing position of law, we are unable to grant any relief to the petitioner on the said count. It is evident that the statute does not permit this Court to deviate from the existing structure and grant relief in favour of the petitioner, thereby permitting him to escape from the statutory mandate of pre-deposit in case he intends to file an appeal.

4. That being so, the petition lacks merits and accordingly stands dismissed along with pending applications, if any.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 23, 2026
gs/sg