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

+ W.P.(C) 5450/2026 & CM APPL. 26650/2026 & CM APPL.
26651/2026

M/S TIRZAH INDUSTRIES

.....Petitioner

Through: Mr. Pradeep Singh Rawat and
Mr. Abhinav Kalra, Advocates

versus

UNION OF INDIA AND ORS

.....Respondents

Through: Mr. Abhishek Maratha, Sr. Panel
Counsel with Ms. Nupur Sharma,
Advocate for R-1/UOI
Mr. Shubham Tyagi, SSC, CBIC with
Ms. Navruti Ojha and Mr. Rishabh
Chauhan, Advocates for R-3

67

+ W.P.(C) 5473/2026 & CM APPL. 26697/2026 & CM APPL.
26698/2026

M/S NEW BHARAT WIRE INDUSTRIES

.....Petitioner

Through: Mr. Pradeep Singh Rawat and
Mr. Abhinav Kalra, Advocates

versus

UNION OF INDIA AND ORS

.....Respondents

Through: Mr. Shubham Tyagi, SSC, CBIC with
Ms. Navruti Ojha and Mr. Rishabh
Chauhan, Advocates for R-3

72

+ W.P.(C) 5488/2026 & CM APPL. 26914/2026 & CM APPL.
26915/2026

M/S A R INDUSTRIES

.....Petitioner

Through: Mr. Pradeep Singh Rawat and
Mr. Abhinav Kalra, Advocates



versus

UNION OF INDIA AND ORS

.....Respondents

Through: Mr. Nishant Gautam, CGSC
(Through VC)
Mr. Shubham Tyagi, SSC, CBIC with
Ms. Navruti Ojha and Mr. Rishabh
Chauhan, Advocates for R-3

73

+ W.P.(C) 5489/2026 & CM APPL. 26917/2026 & CM APPL.
26918/2026

M/S S.M. ENTERPRISES

.....Petitioner

Through: Mr. Pradeep Singh Rawat and
Mr. Abhinav Kalra, Advocates

versus

UNION OF INDIA AND ORS

.....Respondent

Through: Mr. Vaibhav Mishra, SPC with
Mr. Bharat Sharma, G.P., Mr. Bilal
Khan, Mr. Raghav Sood, Mr. Aditya
Jha, Mr. Utsav Madan, Mr. Satvik
Bajaj and Ms. Smriti Dua, Advocates
for R-1
Mr. Shubham Tyagi, SSC, CBIC with
Ms. Navruti Ojha and Mr. Rishabh
Chauhan, Advocates for R-3

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

23.04.2026

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1. Admittedly statutory remedy of appeal is available to the petitioner. The contention of counsel for the petitioner is that having regard to the date of show cause notice, the mandatory pre-deposit condition was not in existence on the said date, and as such he cannot be mandated to make pre-deposit. He has sought to rely on certain judgments so as to substantiate said contention.
2. In our opinion, it is open for the petitioner to canvass the said issue before the Appellate Authority by relying on such position of law. As such, we reserve liberty to that extent in favour of the petitioner.
3. The petitions along with pending applications, if any, accordingly, stand disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 23, 2026

gs/sg