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

\+ W.P.(C) 6468/2026

KUNDAN KUMAR PROP OF M/S GLOBAL INDIA EXPRESS .....Petitioner

Through: Mr. Rishi Kapoor, Mr. Ankur Gogia, Mr. Rahul Kumar, Mr. Sunny Maan and Mr. Pankaj Tomar, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Siddhartha Sinha, SPC with Ms. Pooja Kumar, GP, Mr. Nring Chamwibo Zeliang and Ms. Anu Priya Nisha Minz, Advs. for R-1/UOI Mr. Shashank Sharma, SSC and Ms. Malika Kumari, Adv. for R-2&3.

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

ORDER

% **12.05.2026**

1. Heard.

2. We have perused the prayer in the petition, which reads thus:

"(a.) Issue a Writ in the nature of Certiorari or Mandamus or any other appropriate writ, order, or direction, in the nature thereof Exempting the Pre-deposit condition for filing the appeal under section 107 CGST Act, 2017 as the appeal was dismissed vide order dated 29.04.2026 due to non-deposit of the pre-condition amount for filing the appeal;

(b.) Issue a Writ in the nature of Mandamus or any other appropriate Writ, Order, or Direction, directing the Respondents to consider the amounts already deposited by the Petitioner, totaling Rs. 5,40,958/ (Rupees Five Lakhs Forty Thousand Nine Hundred Fifty-Eight Only), as a pre-deposit condition and further directing the respondent to not to dismiss the appeal on the ground of limitation period;"

3. The grant of the exemption or the concession from the statutory pre-deposit will be making a violence to the statutory provisions.

4. Apart from above, the same will be setting a wrong precedent merely because the petitioner is in financial hardship.

5. That being so, we are not inclined to exercise extraordinary jurisdiction.

6. The relief claimed in the petition goes contrary to the provisions of Section 107 of the Central Goods & Service Tax Act, 2017 (hereinafter **'the CGST Act'**).

7. The petition, as such, fails and stands dismissed along with pending applications, if any.

8. In case the appeal, in accordance with Section 107 of the CGST Act, is preferred within a period of four weeks from today, the same is to not be dismissed on the count of limitation.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MAY 12, 2026/*AS/sg*