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

\+ W.P.(C) 6697/2026 & CM APPL. 32949/2026

APEKSHA INTERNATIONAL .....Petitioner

Through: Mr. Anuj Chauhan, Mr. Sunil Yadav, Ms. Geetika Verma and Mr. Harsh Kumar, Advocates

versus

COMMISSIONER OF DELHI GOODS AND SERVICES TAXES & ANR. .....Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advocates for GNCTD

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

ORDER

% **15.05.2026**

CM APPL. 32950/2026 *(Exemption)*

1. Exemption allowed, subject to all just exceptions.

2. The application stands disposed of.

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3. The challenge is to the order under Section 73 of the CGST Act, 2017 which was passed on 31st December, 2023.

4. As a statutory remedy of appeal is provided under the CGST Act, 2017, it is the case of the petitioner that he was unable to note the aforesaid order and as a sequel of which, he is required to approach before this Court directly on the count that the order is a non-speaking one.

5. According to him, he has no intention to do away with the statutory

deposit or shun the responsibility to pay the lawful tax as he is willing to maintain the balance in the electronic credit ledger, which as on date has more amount than the one which is adjudicated in the order impugned.

6. He undertakes that the respondent shall have charge over an amount of ₹ 30,00,000/- on the amount which is presently lying in the electronic credit ledger.

7. The aforesaid position is not disputed.

8. In the aforesaid background, we deem it appropriate to permit the petitioner to prefer an appeal which may not be disposed of on the ground of limitation.

9. We accept the undertaking given by the petitioner that the respondent shall have first charge over an amount of ₹ 30,00,000/- in the electronic credit ledger maintained by the petitioner. The aforesaid order is passed keeping in mind that the entire revenue/tax liability of the petitioner is secured by virtue of aforesaid observations.

10. Accordingly, the writ petition stands disposed of with liberty to the petitioner.

11. Pending applications, if any, also stand disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MAY 15, 2026
gs/dd