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

+ **W.P.(C) 11330/2025 & CM APPL. 46530/2025**

**MANOJ KUMAR AKHRIA PROPRIETOR
OF M/S SHUBHAM ENTERPRISES**

.....Petitioner

Through: **Mr. Vineet Bhatia, Advocate
(through VC)**

versus

**COMMISSIONER OF CGST, DELHI NORTH
AND ORS.**

.....Respondents

Through: **Mr. Akash Verma, SSC CBIC for R-1
to R-3 (through VC)
Mr. Himanshu Pathak, SPC with Mr.
Chetan Sharma, Advocate for UOI
Ms. Urvi Mohan, Advocate for R-
4/GNCTD**

CORAM:

**HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL**

ORDER

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24.02.2026

1. Pursuant to the Show Cause Notice dated 23rd September, 2023, an order came to be passed. Feeling aggrieved, the appellant preferred an appeal under Section 107 of the DGST Act, 2017.
2. The appeal was withdrawn as it is the case of the petitioner that he has taken recourse to the Amnesty Scheme floated by the respondents, which absolves him of liability towards penalty and interest. It is his contention that he has discharged the tax liability of Rs.19,95,664/-, whereas the penalty of Rs.1,99,566/- and the interest component of Rs.19,95,664/- stood absolved



pursuant to the Amnesty Scheme.

3. According to petitioner, the respondents have again issued show cause notices for the very same amount which is hit by the statutory mandate under Section 6(2)(b) of the CGST Act.

4. When confronted, learned counsel for the petitioner states that he shall secure the orders from the respondents accepting his proposal under the Amnesty Scheme and seeks liberty to approach this Court afresh.

5. In view of aforesaid submission, we permit the counsel for petitioner to withdraw the petition with liberty to approach afresh in the aforesaid circumstances.

6. The petition, accordingly, stands disposed of with aforesaid liberty.

7. Pending application also stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 24, 2026/pr/sk