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

\# **CNR No. DLHC010451242026**

\+ W.P.(C) 13927/2026, CM APPL. 65014/2026 and CM APPL. 65015/2026

KRISHAN PAL SINGH .....Petitioner

Through: Mr. Rakesh Prasad Singh, Mr. Rahul Ranjan and Mr. Aman Sinha, Advs.

versus

THE ADDITIONAL COMMISSIONER DELHI WEST COMMISSIONERATE & ANR. .....Respondents

Through: None.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MR. JUSTICE BHARAT PARASHAR

O R D E R

% **21.09.2026**

1. Through this Writ Petition, the Petitioner prays for the following reliefs:-

> *A. Issue an appropriate writ, order or direction, including a writ of Certiorari, thereby quashing and setting aside the Order-in-Original No. 100/CGST WEST/GST/SG/ADC/2024-25 dated 31.01.2025 issued vide C. No. DGGI/Adc/West/S.Garg/100/2025 passed by Respondent no. 1, being arbitrary, illegal and passed in violation of the principles of natural justice.*
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> *B. Issue and appropriate writ, order or direction, including a writ of certiorari, thereby quashing and declaring the Show Cause Notice No. 75/2024-25 dated 26.07.2024 pages vide F. No.DGGI/INT/INTL/577/2023/3914-3996 issued by Respondent no. 2 as being without jurisdiction, arbitrary and contrary to the provisions of the CGST Act, 2017 and consequently quashing the same.*
>
> *C. Issue an appropriate writ, order or direction declaring the amended pre-deposit provisions under Section 107(6) and 112(8) of the CGST Act, 2017 introduced vide Notification no. 16/2025-Central Tax dated 17.09.2025 with effect from 1.10.2025 cannot be retrospectively applied to proceedings arising from Show Cause Notices issued prior thereto;*

D. In the alternative, issue an appropriate writ, order or direction waiving the requirement of mandatory pre-deposit under Sections 107(6) and 112(8) of the CGST Act, 2017 for the purpose of filing of the appeal against the impugned order in the facts and circumstances of the present case;

2. Admittedly, the Petitioner has an alternative statutory remedy of appeal against the Order-in-Original dated 31.01.2025 passed by the Adjudicating Authority. The allegations against the Petitioner are, *inter alia*, that he created and controlled 13 firms through which Input Tax Credit amounting to Rs.30,50,13,190/- was allegedly passed on. The Adjudicating Authority has passed a common order against as many as 81 noticees.

3. Learned counsel representing the Petitioner submits that the Impugned Order is non-speaking and fails to deal with the issues raised by the Petitioner and, therefore, suffers from a jurisdictional error. He further submits that, in view of the judgment passed by this Court in ***Gaurav Jain & Anr. v. Joint Commissioner (Appeals-II), CGST Delhi Zone & Anr.***, 2026:DHC:6124-DB, since the proceedings against the Petitioner were initiated prior to 01.10.2025, the substituted proviso to Section 107(6) of the CGST Act would not govern the appeal arising therefrom.

4. This Court has considered the submissions. The Impugned Order-in-Original runs into more than 300 pages. The Adjudicating Authority has, *inter alia*, recorded findings regarding the role attributed to the Petitioner in the alleged wrongful availment and passing on of Input Tax Credit.

5. Whether the findings recorded in the Impugned Order adequately deal with the contentions raised by the Petitioner would require examination of the facts and the merits of the adjudication.

This Court is not inclined to undertake such an exercise in its writ jurisdiction, particularly when the Petitioner has a statutory remedy of appeal under Section 107 of the Central Goods and Services Tax Act, 2017 ('CGST Act').

6. The issue concerning pre-deposit, however, is covered by the judgment in ***Gaurav Jain*** *(supra)*. In the present case, the Show Cause Notice was issued on 26.07.2024, *i.e.*, prior to 01.10.2025. Further, the Impugned Order, insofar as the Petitioner is concerned, imposes penalty only without raising any demand of tax against him.

7. Consequently, the appellate remedy available to the Petitioner would be governed by Section 107(6) of the CGST Act as it stood on the date of issuance of the Show Cause Notice.

8. Accordingly, in the event the Petitioner files an appeal within a period of two weeks from today, the Appellate Authority shall consider the same in accordance with law, without insisting upon deposit of ten per cent of the disputed penalty in terms of the substituted proviso to Section 107(6) of the CGST Act.

9. With these observations, the present Writ Petition, along with pending applications, is disposed of.

ANIL KSHETARPAL, J.

BHARAT PARASHAR, J.

SEPTEMBER 21, 2026/sp/ad