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

CNR No. DLHC010975802024

+ W.P.(C) 17753/2024
M/S FOREVER EXIM INDIA PRIVATE LIMITED
THROUGH ITS DIRECTOR SH. SANJAY JAIN

.....Petitioner

Through: Mr. R. P. Singh, Mr. Nirmal
Dixit, Ms. Priya Bhowmik,
Advs.

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
THROUGH ITS CHAIRMAN & ANR.Respondents

Through: Mr. Anurag Ojha, SSC along
with Mr. Dipak Raj, Mr. Aditya
Chaudhary, Advs.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MR. JUSTICE BHARAT PARASHAR

ORDER

% **08.10.2026**

CM APPL. 70290/2026*[Condonation of delay in filing CM APPL. 70289/2026]*

1. By way of the present application, the Petitioner seeks condonation of eleven (11) days in filing CM APPL. 70289/2026 (Restoration of the Writ Petition).

2. For the reasons as stated in the application, the same is allowed and the delay is condoned.

3. The application is disposed of.

CM APPL. 70289/2026*[Restoration of the Writ Petition]*

4. By way of the present application, the Petitioner seeks restoration of W.P.(C) 17753/2024.



5. On 11.08.2026, this Bench disposed of a batch of forty-eight (48) Petitions, with the consent of learned counsel representing the parties, which comprised W.P.(C) 17753/2024.

6. However, today, learned counsel representing the Petitioner submits that his consent has been wrongly recorded. This Court does not wish to dwell on this issue.

7. The Petitioner in W.P.(C) 17753/2024 prays for a Writ of *Certiorari* to quash the order dated 30.08.2024 against which a Statutory Appeal under Section 107 of the Central Goods and Services Tax Act, 2017 is maintainable.

8. The Petitioner has also challenged Notification Nos.09/2023 and 56/2023 dated 31.03.2023 and 28.12.2023, respectively. The validity of the said Notifications is presently under consideration before the Supreme Court in SLP(C) No.4240/2025 captioned ***M/s HCC-SEW-MEIL-AAG JV vs. Assistant Commissioner of State Tax.*** The ultimate judgment passed by the Supreme Court will inure to the benefit of the Petitioner, if applicable to its case.

9. Learned counsel representing the Petitioner further submits that parallel proceedings have been initiated by the authorities as the Show Cause Notice dated 05.04.2023 is overlapping with the Show Cause Notice dated 14.08.2024. Learned counsel also submits that the Petitioner has already filed an Appeal against the order dated 14.08.2023 and now, he will be compelled to make pre-deposit while filing the Appeal against the order dated 30.08.2024.

10. Learned counsel representing the Respondent submits that the Petitioner may file an application seeking exemption from the requirement of pre-deposit to the extent the demand is overlapping and that the Respondent would have no objection to the Appellate



Authority entertaining such an Appeal.

11. The issue of overlap or duplicity of the proceedings can always be examined by the Appellate Authority.

12. In these circumstances, and particularly in view of the statement made by learned counsel representing the Respondent, this Court does not find any ground to restore the Writ Petition. However, liberty is granted to the Petitioner to file an Appeal against the order dated 30.08.2024, along with an application seeking exemption from the requirement of pre-deposit to the extent permissible in law. If the Appeal is filed within a period of two (02) weeks from today, the period commencing from the date of institution of the Writ Petition until the expiry of the aforesaid period of two (02) weeks shall stand excluded while computing the period of limitation for filing the Appeal. The Appellate Authority shall thereafter independently determine the question of limitation in accordance with Section 107 of the CGST Act.

13. Hence, the present application is dismissed, subject to the liberty and directions contained hereinabove.

ANIL KSHETARPAL, J.

BHARAT PARASHAR, J.

OCTOBER 8, 2026

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