2026:DHC:5921-DB

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

\+ W.P.(C) 8414/2026, CM APPL. 39420/2026 and CM APPL. 39421/2026

GAURAV JAIN & ANR. .....Petitioners

Through: Mr. Ramchadra Madan, Mr. Vivek Anand Singh, Mr. Tushar Nigam, Mr. Himanshu Yadav, Advs.

versus

JOINT COMMISSIONER (APPEALS-II) CGST DELHI ZONE & ANR. .....Respondents

Through: Ms. Samiksha Godiyal, SSC with Mr. Tenzing Namgyal Bhutia, Mr. Ritiwik Narayanan, Advs.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MS. JUSTICE SHAIL JAIN

O R D E R

% **03.07.2026**

1. Learned counsel representing the Petitioners, *inter alia*, contends that the proviso to Sub-section (6) of Section 107 of the Central Goods and Services Tax Act, 2017 was substituted with effect from 01.10.2025. In terms thereof, where the order sought to be appealed only against penalty without involving any demand of tax, the appeal cannot be filed unless the appellant deposits a sum equal to 10% of the penalty so demanded.

2. Learned counsel further submits that the aforesaid proviso will not apply to the case of the Petitioners as the Show Cause Notice was issued to the Petitioners on 25.06.2025, prior to the substitution of the proviso, and the right of appeal available to the Petitioners could not

subsequently be subjected to the amended condition of pre-deposit.

3. Issue Notice of Motion.

4. Ms. Samiksha Godiyal, Sr. Standing Counsel accepts Notice and prays for some time to examine the matter before assisting the Court.

5. List for final disposal on 14.07.2026 in the Supplementary List.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

JULY 3, 2026
jai/ad