



\$~2

\*

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

+

**W.P.(C) 12222/2025 & CM APPL. 49807/2025**

**MS. PARISHA SHARMA PROPRIETOR, M/S P S  
MERCHANDISE**

.....Petitioner

Through: Mr. Nitin Gulati & Ms. Reena Gandhi,  
Advs

versus

**UNION OF INDIA & ORS.**

.....Respondents

Through: Ms. Vaishali Gupta, Panel Counsel  
(Civil) GNCTD.

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE SHAIL JAIN**

**ORDER**

**% 22.08.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, inter alia, assailing two orders dated 20<sup>th</sup> January, 2022 and 30<sup>th</sup> December, 2023 for the Financial Year 2017-18.
3. On the last date of hearing, Ms. Vaishali Gupta, Id. Panel Counsel for Respondent was directed to confirm whether the tax amount in the order dated 30<sup>th</sup> December, 2023 has actually been deposited or not.
4. Today. Ms. Vaishali Gupta, Id. Panel Counsel for the Respondent submits that the tax amount in terms of order dated 30<sup>th</sup> December, 2023 has been deposited by the Petitioner. However, the interest amount has not been paid.
5. Insofar as the first order dated 20<sup>th</sup> January, 2022 is concerned, Mr. Nitin Gulati, Id. Counsel for the Petitioner submits that he is willing to go in appeal, however, insofar as the pre deposit is concerned, he may be allowed to take



benefit of the amount of Rs 36,56,620/- which is the blocked credit balance lying with the Department itself.

6. Let Ms. Vaishali Gupta, Id. Counsel for the Respondent confirm the same and take instructions in this regard.

7. List for hearing on 12<sup>th</sup> September, 2025.

**PRATHIBA M. SINGH, J.**

**SHAIL JAIN, J.**

**AUGUST 22, 2025**

*Sk/ss*