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* **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

% **19.09.2025**

1. This hearing has been done through hybrid mode.

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2. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, assailing two orders dated 20th January, 2022 and 30th December, 2023 for the Financial Year 2017-18.

3. On the last date of hearing *i.e.*, 22nd August, 2025, the following observations were made:

“4. Today. Ms. Vaishali Gupta, Id. Panel Counsel for the Respondent submits that the tax amount in terms of order dated 30th December, 2023 has been deposited by the Petitioner. However, the interest amount has not been paid.

5. Insofar as the first order dated 20th 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.”

4. Today, Mr. Nitin Gulati, Id. Counsel for the Petitioner has handed over a chart, as per which he states that pursuant to the impugned order dated 20th January, 2022, the GST Department has in fact recovered a sum of Rs 37,02,205/-. He submits that this amount would be much more than the 10% tax demand, in terms of DRC-07, which is impugned before the Court *vide* impugned order dated 20th January, 2022.

5. The chart has also been handed over to Ms. Vaishali Gupta, Id. Panel Counsel for Respondent.

6. Let Ms. Vaishali Gupta, Id. Panel Counsel for Respondent seek instructions in this matter, as to whether or not, this amount stood debited from the Petitioner's account, by the GST Department, pursuant to the impugned order dated 20th January, 2022.

7. Additionally, a short affidavit shall be filed by the GST Department, within two weeks from today.

8. List for hearing on 19th November, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 19, 2025/sk/sm