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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 6937/2025 & CM APPL. 31397/2025**

AMIT GUPTA

.....Petitioner

Through: Mr. Sumit K. Batra, Mr. Manish
Khurana, Ms. Priyanka Jindal, Mr.
Siddhanth Sarwal and Mr. Parth
Sharma, Adv. (Mob: 7290911000)

versus

PRINCIPAL COMMISSIONER, CGST DELHI NORTH & ORS.

.....Respondents

Through: Mr. Aditya Singla, SSC, CBIC with
Ms. Shreya Lamba, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **21.05.2025**

1. This hearing has been done through hybrid mode.
2. This is a petition under Articles 226 & 227 of the Constitution of India *inter alia* seeking setting aside of the following orders:
 - (i) Orders-in-Original dated 28th January, 2025 passed by Respondent No.3-Assistant Commissioner of Central Tax GST Division-Daryaganj, CGST Delhi North; and
 - (ii) Orders-in-Original dated 01st February, 2025 passed by Respondent No.2-Additional Commissioner, CGST Delhi North.
3. Ld. Counsel for the Petitioner submits that in the two impugned orders, there is a duplication in an amount to the tune of Rs. 17,10,034/- both of which has been imposed on the same entity - M/s Caretech Systems. The limited relief sought by the Ld. Counsel for the Petitioner is that for preferring appeals against the said two orders, the Petitioner ought not to be made to pay pre-



deposit twice in respect of the amount which is duplicated.

4. The Court has perused the said two orders. It appears that in both the orders, since the entity M/s Caretech Systems is common, the same amount finds mention in both the Orders-in-Original.

5. Considering the fact that there is duplication, the Petitioner is permitted to file two appeals challenging the orders dated 28th January 2025 and 1st February 2025, before the Appellate Authority under Section 107 of the Central Goods and Service Tax Act, 2017. However, insofar as the prescribed pre-deposit is concerned, the said amount shall be paid only in respect of the total amount as mentioned in the Order-in-Original dated 28th January, 2025 *i.e.*, Rs. 81,41,737/- which is a sum of two amounts *i.e.* Rs.64,31,703/- and Rs. 17,10,034/-. No pre-deposit would be required to be made in respect of the Order-in-Original dated 01st February, 2025.

6. Let the said appeals be filed by 15th July, 2025 with one pre-deposit amount in the above terms. The appeals shall not be dismissed on the ground of limitation or lack of pre-deposit and shall be adjudicated on merits.

7. This order has been passed in the unique facts of this case.

8. The petition is disposed of in the aforesaid terms. Pending application(s), if any, is also disposed of.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

MAY 21, 2025

kk/Ar.