$~36, 39 to 45 & 55

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

(36)

\# **CNR No. DLHC010414152026**

\+ W.P.(C) 12808/2026, CM APPL. 59390/2026, CM APPL. 59391/2026

AAKASH GUPTA .....Petitioner

Through: Mr. Rupesh Kumar, Sr Adv. with Mr. Vedant Gupta, Mr. Divyansh Gupta, Mr. Kunal Singhal, Advs.

versus

GOODS AND SERVICES TAX APPELLATE TRIBUNAL & ANR. .....Respondents

Through: Mr. Aditya Singla, SSC-CBIC.

(39)

\# **CNR No. DLHC010432272026**

\+ W.P.(C) 13337/2026, CM APPL. 62010/2026, CM APPL. 62011/2026

S N ENTERPRISES & ANR. .....Petitioners

Through: Mr. Rupesh Kumar, Sr Adv. with Mr. Vedant Gupta, Mr. Divyansh Gupta, Mr. Kunal Singhal, Advs.

versus

GOODS AND SERVICES TAX APPELLATE TRIBUNAL & ANR. .....Respondents

Through: Ms. Anushree Narain, SSC with Mr. Naman Choula, Mr. Apurv Yadav, Advs.

(40)

\# **CNR No. DLHC010432292026**

\+ W.P.(C) 13339/2026, CM APPL. 62019/2026, CM APPL. 62020/2026

SILVER METAL WORKS THROUGH ITS PROPRIETOR GOVIND VERMA .....Petitioner

Through: Mr. Rupesh Kumar, Sr Adv.

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with Mr. Vedant Gupta, Mr. Divyansh Gupta, Mr. Kunal Singhal, Advs.

versus

GOODS AND SERVICES TAX APPELLATE TRIBUNAL & ANR. .....Respondents

Through: Ms. Anushree Narain, SSC with Mr. Naman Choula, Mr. Apurv Yadav, Advs.

(41)

CNR No. DLHC010432312026

\+ W.P.(C) 13341/2026, CM APPL. 62028/2026, CM APPL. 62029/2026

YASH ENGINEERING WORKS & ANR. .....Petitioners

Through: Mr. Rupesh Kumar, Sr Adv. with Mr. Vedant Gupta, Mr. Divyansh Gupta, Mr. Kunal Singhal, Advs.

versus

GOODS AND SERVICES TAX APPELLATE TRIBUNAL & ANR. .....Respondents

Through: Ms. Anushree Narain, SSC with Mr. Naman Choula, Mr. Apurv Yadav, Advs.

(42)

CNR No. DLHC010432322026

\+ W.P.(C) 13342/2026, CM APPL. 62032/2026, CM APPL. 62033/2026

NSP INDUSTRIES THROUGH ITS KARTA & ANR. .....Petitioners

Through: Mr. Rupesh Kumar, Sr Adv. with Mr. Vedant Gupta, Mr. Divyansh Gupta, Mr. Kunal Singhal, Advs.

versus

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GOODS AND SERVICES TAX APPELLATE TRIBUNAL & ANR. .....Respondents

Through: Ms. Anushree Narain, SSC with Mr. Naman Choula, Mr. Apurv Yadav, Advs.

(43)

CNR No. DLHC010432332026

\+ W.P.(C) 13343/2026, CM APPL. 62035/2026 , CM APPL. 62036/2026

MICRO SALES THROUGH ITS PROPRIETOR YASH GOEL .....Petitioner

Through: Mr. Rupesh Kumar, Sr Adv. with Mr. Vedant Gupta, Mr. Divyansh Gupta, Mr. Kunal Singhal, Advs.

versus

GOODS AND SERVCIES TAX APPELLATE TRIBUNAL & ANR. .....Respondents

Through: Ms. Anushree Narain, SSC with Mr. Naman Choula, Mr. Apurv Yadav, Advs.

(44)

CNR No. DLHC010432342026

\+ W.P.(C) 13344/2026, CM APPL. 62038/2026, CM APPL. 62039/2026

K.S INDUSTRIES & ANR. .....Petitioners

Through: Mr. Rupesh Kumar, Sr Adv. with Mr. Vedant Gupta, Mr. Divyansh Gupta, Mr. Kunal Singhal, Advs.

versus

THE COMMISSIONER APPEALS I CENTRAL TAX DELHI. & ANR. .....Respondents

Through: Mr. Shashank Sharma, SSC with Ms. Malika Kumari, Adv.

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(45)

\# **CNR No. DLHC010432352026**

\+ W.P.(C) 13345/2026, CM APPL. 62042/2026, CM APPL. 62043/2026

BENEVOLENT INDUSTRIES .....Petitioner

Through: Mr. Rupesh Kumar, Sr Adv. with Mr. Vedant Gupta, Mr. Divyansh Gupta, Mr. Kunal Singhal, Advs.

versus

GOODS AND SERVICES TAX APPELLATE TRIBUNAL & ANR. .....Respondents

Through: Ms. Anushree Narain, SSC with Mr. Naman Choula, Mr. Apurv Yadav, Advs.

(55)

\# **CNR No. DLHC010433622026**

\+ W.P.(C) 13380/2026, CM APPL. 62241/2026, CM APPL. 62242/2026

MICROLYTE ENERGY PVT LTD & ANR. .....Petitioners

Through: Mr. Rupesh Kumar, Sr Adv. with Mr. Vedant Gupta, Mr. Divyansh Gupta, Mr. Kunal Singhal, Advs.

versus

GOODS AND SERVICES TAX APPELLATE TRIBUNAL & ANR. .....Respondents

Through: Ms. Samiksha Godiyal, SSC-CBIC with Mr. Tenzing Namgyal Bhutia, Mr. Rithwik Narayanan, Advs.

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

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O R D E R

% 14.09.2026

1. The present batch of nine (09) Writ Petitions is listed for hearing today.

2. Principally, the issue with regard to the requirement of pre-deposit in cases involving penalty is squarely covered by the judgment passed by this Court in W.P.(C) 8414/2026, captioned ***Gaurav Jain and Anr. v. Joint Commissioner (Appeals-II) CGST Delhi Zone & Anr.***, which was allowed on 31.07.2026. In the said judgment, this Court held that where the Show Cause Notices ('SCNs') had been issued prior to 01.10.2025, in cases involving penalty, the Appellate Authority was required to admit the appeals without insisting upon pre-deposit, as the amendment could not be applied retrospectively in view of the judgment of the Supreme Court in ***Hoosein Kasam Dada (India) Ltd. v. State of Madhya Pradesh and Ors.***[1].

3. The only difference in the present batch of Writ Petitions is whether the same benefit would extend to appeals required to be filed before the Goods and Services Tax Appellate Tribunal ('GSTAT').

4. In the present cases, the SCNs were issued prior to the amendment introducing the requirement of pre-deposit. The subsequent amendment requiring such pre-deposit would, therefore, not alter the right of the Petitioners to avail the appellate remedy in respect of proceedings initiated by the SCNs issued prior to the amendment. It is also not dependent upon whether the appeal is a first appeal or a second appeal.

5. Keeping in view the aforesaid discussion, the present Writ Petitions are disposed of, while directing GSTAT to permit the

[1] 1953 SCC OnLine SC 33

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Petitioners to file their respective appeals without insisting upon pre-deposit, in cases involving penalty alone.

6. With these observations, the present Writ Petitions stand disposed of. The pending applications also stand closed.

7. A photocopy of the order passed today be kept in the connected matters.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

SEPTEMBER 14, 2026
jai/shah

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