

ITEM NO.39

COURT NO.11

SECTION XIV

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

PETITION(S) FOR SPECIAL LEAVE TO APPEAL (C) NO(S). 18178/2025

[Arising out of impugned final judgment and order dated 09-05-2025 in WP(C) No. 5737/2025 passed by the High Court of Delhi at New Delhi]

MUKESH KUMAR GARG

PETITIONER(S)

VERSUS

UNION OF INDIA & ORS.

RESPONDENT(S)

(IA No. 160832/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT IA No. 175561/2025 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

Date : 04-08-2025 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE PANKAJ MITHAL
HON'BLE MR. JUSTICE PRASANNA B. VARALE

For Petitioner(s) Mr. J. Sai Deepak, Sr. Adv.
Mr. Akhil Krishan Maggu, Adv.
Mr. Lav Virmani, Adv.
Mr. Vikas Sareen, Adv.
Mr. Ayush Mittal, Adv.
Mrs. Oshin Maggu, Adv.
Mr. Aryan Gangpal, Adv.
Dr. Amardeep Gaur, Adv.
M/s V. Maheshwari & Co., AOR

For Respondent(s)

UPON hearing the counsel the court made the following
O R D E R

1. Two primary contentions have been raised. First, Section 122(1) of the Central Goods and Services Tax Act, 2017 (for short 'the Act') would not be applicable

to the petitioner as he is a non-taxable person. Secondly, the provisions of Section 122 (1A) of the Act which came into force w.e.f. 01.01.2021 cannot be applied retrospectively for the Assessment Years 2017-2020.

2. Leave granted.

3. In the meanwhile, there shall be stay on the recovery of the amount directed to be deposited provided the appellant deposits 25% of the demand before the GST Department either through Electronic Ledger or through Cash Ledger.

(Nidhi Mathur)
Court Master (NSH)

(Geeta Ahuja)
Assistant Registrar-cum-PS