Impressive Data Services Private Limited vs Commissioner (Appeals-I), Central Tax GST, Delhi

Appeal – Mandatory pre-deposit under Section 107(6) of the CGST Act, 2017 – whether High Court can waive statutory pre-deposit for filing appeal.

Date of Order: April 5, 2025
Case Law No: GIB-DHC-2025-06-DB
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Facts:
The petitioner challenged the requirement of pre-deposit under Section 107(6) of the CGST Act for filing an appeal against proceedings arising from a show cause notice dated 14.06.2022 alleging wrongful availment of input tax credit for the period 2017-18 to 2019-20. The petitioner sought waiver of the pre-deposit on the ground of financial hardship and amounts allegedly receivable from Government departments.

Court Decision:
The Court held that Section 107(6) mandates payment of the admitted amount of tax, interest, penalty and a pre-deposit of 10% of the disputed tax for filing an appeal. The provision does not confer discretion on the Court to waive the statutory pre-deposit requirement.

The Court declined the request for waiver of pre-deposit and held that the petitioner must comply with the statutory requirement. However, the petitioner was permitted to approach the Appellate Authority and request adjustment of amounts already lying with the department or government entities towards the pre-deposit. The writ petition was disposed of with liberty to pursue the remedy before the appellate authority.

Cases Referred by Court:

- Shubh Impex v. Union of India, (2018) 361 ELT 199 (Del)
- Anjani Technoplast Ltd. v. CCE, (2017) 348 ELT A132 (SC)
- Diamond Entertainment Technologies (P.) Ltd. v. Commissioner of Central Goods and Tax Commissionerate, Dehradun & Anr.
- Pioneer Corporation v. Union of India, (2016) 340 ELT 63
- Manoj Kumar Jha v. DRI, (2019) 365 ELT 166 (Del)
- Vice-Chancellor, University of Allahabad v. Dr. Anand Prakash Mishra

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- A.B. Bhaskara Rao v. CBI
- Manish Goel v. Rohini Goel
- State of Bihar v. Arvind Kumar

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