JLPN MARKETING SERVICES PRIVATE LIMITED v. UNION OF INDIA THROUGH THE SECRETARY

Applicability of amended Section 112 pre-deposit requirement to pending GST proceedings.

Date of Order: August 24, 2026
Case Law No: GIB-BHC-2026-96
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

BACKGROUND

The SCN in the matter had been issued on 15.06.2023 and adjudicated on 14.01.2024. The petitioner contended that the appeal was a continuation of the original proceedings and that the pre-deposit requirement introduced from 01.10.2025 could not be imposed on the appeal arising from those earlier proceedings.

The petitioner challenged the appellate authority's observation that an appeal could be preferred only after making the prescribed pre-deposit.

COURT OBSERVATION

The Bombay High Court found prima facie substance in the petitioner's submission that the controversy was covered by the Delhi High Court's decision in *Gaurav Jain & Anr.* The Court therefore granted interim protection.

FINAL VERDICT

The Court issued notice to the respondents and granted two weeks to take instructions. In the meantime, if the petitioner preferred an appeal against the order-in-original, the appeal was directed to be accepted without insisting upon pre-deposit, subject to further orders in the writ petition. The matter was listed for 08.09.2026.

CASE REFERRED BY COURT

- Gaurav Jain & Anr. v. Joint Commissioner (Appeals-II), CGST Delhi Zone & Anr. — High Court of Delhi — 31.07.2026.