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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 3615 OF 2026

JLPN Marketing Services Private Limited ...Petitioner
Versus
The Union of India Through The Secretary ...Respondent

Mr. Vishal Agarwal a/w Mr. Deep Shah, Mr. Rishabh Jain, Mr. Utsav Sheth, Ms. Pinki Chavan i/b Kevin Shah & Associates for the Petitioner.

Mr. Ram Ochani a/w Mrs. Sangeeta Yadav for the Respondent No.1 – UOI.

CORAM : M. S. KARNIK &
SANDESH D. PATIL JJ.
DATE : 24th AUGUST, 2026

P.C. :

1. Heard learned Counsel for the petitioner.
2. Issue notice to the respondents. Learned Counsel Mr. Ochani waives service of notice on behalf of all the respondents. Two weeks time is granted to take instructions.
3. *Prima facie*, it appears that the controversy in the present case is squarely covered by the decision of the Delhi High Court in

the case of *Gaurav Jain & Anr. V/s The Joint Commissioner (Appeals-II) CGST Delhi Zone & Anr. in WP(C)/8414/2026, CM APPL/39420/2026, CM APPL./39421/2026, CM APPL./43404/2026 & CM APPL/43716/2026.*

4. It is the contention of the petitioner that the appellate authority was not justified in putting the condition of making a pre-deposit to prefer an appeal. The reason is that the provision for making a pre-deposit came into force only with effect from 1st October, 2025.

5. Learned Counsel submitted that in the present case, the Show-cause Notice was issued on 15th June, 2023. The Show-cause Notice was adjudicated on 14th January, 2024. It is submitted that the appeal is the continuation of the proceedings and therefore, when there was no provisions for making a pre-deposit on the penalty which is imposed in terms of the unamended Section 112 Chapter A of the CGST Act, 2019, the Appellate Authority has

committed an error in making an observations that the preferring of an appeal would require a pre-deposit to be made.

6. *Prima facie*, we find substance in the submissions of learned Counsel for the petitioner. There shall be ad-interim in terms of prayer clause (e).

7. In the meantime, if the petitioner prefers an appeal against the order in original proceedings, the appeal be accepted without insisting upon the condition of the pre-deposit. The waiver of the pre-deposit is subject to further orders that we may pass in this petition.

8. List on 8th September, 2026.

(SANDESH D. PATIL, J.)

(M. S. KARNIK, J.)