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

\+ W.P.(C) 4407/2025 & CM APPL. 20307/2025

M/S P.K OVERSEAS .....Petitioner

Through: Mr. Rajat Wadhwa, Mr. Vikas Sood, Ms. Anshika Juneja and Mr. Abeer Shandilya, Advocates.

versus

ADDITIONAL COMMISIONER CGST DELHI NORTH .....Respondent

Through: Mr. Shashank Sharma, Senior Standing Counsel with Ms. Malika Kumari, Advocate.

\+ W.P.(C) 4416/2025 & CM APPL. 20327/2025

M/S AMA OVERSEAS PVT LTD .....Petitioner

Through: Mr. Rajat Wadhwa, Mr. Vikas Sood, Ms. Anshika Juneja and Mr. Abeer Shandilya, Advocates.

versus

ADDITIONAL COMMISIONER CGST DELHI NORTH .....Respondent

Through: Mr. Shashank Sharma, Senior Standing Counsel with Ms. Malika Kumari, Advocate.

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

O R D E R

% **20.04.2026**

1. Having heard the respective counsels for the parties for a considerable

time and in view of the reply filed in W.P.(C) 4407/2025, particularly para 1.2 which reads thus:-

> *"1.2. Without conceding to any of the grounds raised by the Petitioner and in compliance with the directions of this Hon'ble Court vide order dated 20.08.2025, it is submitted that the year-wise breakup of the tax demand against the Petitioner has been duly quantified. The breakup of the tax demand for the relevant financial years 2021-22 & 2022-23 is as under:*

F.Y.	**Integrated Tax**	**Central Tax**	**State/UT tax**	Cess	Total Tax
2021-22	-	70,36,610	70,36,610	-	l,40,73,219
2022-23	-	44,03,210	44,03,210	-	88,06,419
Grand Total	-	1,14,39,819	1,14,39,819	-	2,28, 79,638

> *It is therefore submitted that the Impugned Order does not suffer from any infirmity on account of consolidation, as the demand is quantified year-wise, and traceable to distinct financial years."*

the learned counsel for the respondents states that within a period of eight days from today, appropriate DRCs for two financial years shall be issued to the petitioners.

2. In the wake of the above, since the assessment and the break-up of the tax demanded in the present case is for the relevant year is 2021-22 and 2022-23, let two different DRCs be issued to the petitioners within a period of one week from today.

3. That being so, it shall be open to the petitioners to prefer two statutory appeals and the limitation shall be reckoned from the date such DRCs are served on the petitioners.

4. With the above observations, the petitions stand disposed of.

5. Needless to clarify that we haven’t gone into the merits of the matters.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 20, 2026
Sk/av