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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(CRL) 695/2020**

ORION SECURITY SOLUTIONS & ANR Petitioners
Through : Mr.Jayant Mehta, Mr.Sukant Vikram,
Mr.Harsh Sethi, and Mr.Kumar
Shashwat, Advocates.

versus

COMMISSIONER OF CGST DELHI EAST Respondent
Through : Mr.Harpreet Singh, Sr Standing
Counsel.

CORAM:

HON'BLE MR. JUSTICE YOGESH KHANNA

ORDER

% **20.08.2020**

CrI.M.A.No. 10952/2020

1. The hearing has been conducted through Video Conferencing.
2. On 16.03.2020 while disposing of this petition, following order was passed:-

“The learned counsel for the Department says as of today the total GST liability of the petitioner qua Delhi is about Rs. 11.5 crores and for PAN India’s is Rs. 59.24 crores approximately. The learned senior counsel for the petitioner says there are 35,000 person on the rolls of the petitioner concern and its monthly expenditure bill runs to approximately Rs. 60.87 crores, hence freezing of its accounts is damaging the petitioner day by day. It is alleged the bona fide of the petitioner can be ascertained from the very fact that even while its M.D. was in custody, the petitioner have been paying some or the other amount in the account of the respondent towards clearing its tax liability. It is also submitted Rs. 11.5 crores due includes a major chunk of interest.

The learned senior counsel for the petitioner urges qua the liability of Rs. 11.5 crores, an amount of Rs. 5.5 crores shall be deposited with the department within two days from the date of defreezing of its bank accounts and whereas the remaining liability, including of India shall be discharged within 120 working days from today. Any default in making payment within 120 days shall entail consequences under the CGST Act.

In the circumstances, on payment of Rs. 5.5 crores within two days from the date of defreezing of its all accounts, no

coercive action be taken against the petitioner till it continue abiding by the undertaking given today. An undertaking be filed in the course of the day. This order shall be without prejudice to rights and contentions of both the parties on merits. Petition stands disposed of in terms of above.”

3. It is submitted by the learned counsel for the petitioner in compliance of the above order the petitioner started depositing the money with the respondent to clear the GST liability, however because of this ongoing pandemic situation the petitioner suffered financial losses as also the petitioner is not receiving its due money from its customers as the pandemic has adversely effected the business of his clients too.
4. Though, the learned Standing Counsel for CGST Department/ respondent objected to the extension of the time but considering the pandemic situation the period of the clearing the entire liability is extended to further 120 days from today and the petitioner is directed to clear all its dues, as per order dated 16.03.2020 and in the meanwhile no coercive steps should be taken against the petitioner and its officials during this period.
5. The application stands disposed of. No order as to costs.

YOGESH KHANNA, J.

AUGUST 20, 2020
AT