

**BEFORE THE HON'BLE GST APPELLATE TRIBUNAL
AT NEW DELHI**

In the matter of:

Ahuja Exports

Rajinder Nagar,

New Delhi – 110060

...Appellant

VERSUS

Joint Commissioner (Appeals), Zone 7

Department of Goods and Services Tax (DGST),

New Delhi

...Respondent

GSTIN: 66557788999

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BEFORE THE PROPER OFFICER ZONE 7, DGST DEPARTMENT, NEW DELHI

AHUJA EXPORTS
RAJINDER NAGAR
NEW DELHI
GSTIN NO. 66557788999

DIN NO. XXXXXXXXXXXXX

DATED: 5.1.2025

ADJUDICATION ORDER UNDER SECTION 73(9) OF THE DGST ACT 2017 FOR THE TAX
PERIOD 2023-24

Pursuant to a show cause notice dated 10.12.24 for the above period, the counsel Shri Tanishq Ahuja, Advocate appeared before the undersigned and produced all the documents in connection with the issues raised in the show cause.

All the issues were verified from the books of accounts and the returns filed by the taxpayer in 3B. Test checked and found in order.

However, on one issue the taxpayer had not complied with the law. He had not made payment to the supplier amounting to Rs 20,00,000/- and did not reverse the input tax credit at the rate of 18 percent (electronic goods) with corresponding interest. When questioned the counsel has vehemently argued that such a provision is not legal and no law can control the private contracts between the sellers and the buyers. Hence he has disputed his liability and argued that such a liability cannot be fastened.

No other argument or judgment was quoted.

Heard Mr Ahuja at length.

I am unable to agree with the vociferous contentions of the counsel for the taxpayer and feel bound by the statute.

Hence, the tax payer is directed to pay Rs 360,000/- with an interest amount of Rs 132000/- as per law. Penalty proceedings if required shall be separately initiated.

Order accordingly.

Digitally signed
ASSISTANT COMMISSIONER ZONE 7

BEFORE THE JOINT COMMISSIONER (APPEALS) ZONE 7, DGST DEPARTMENT, NEW DELHI

AHUJA EXPORTS
RAJINDER NAGAR
NEW DELHI
GSTIN NO. 66557788999

DIN NO. XXXXXXXXXXXX

DATED: 25.3.2025

APPELLATE ORDER UNDER SECTION 107(11) OF THE DGST ACT AGAINST THE IMPUGNED ORDER OF THE PROPER OFFICER DATED 5.1.25

The appeal was filed on 15.1.25

The appellant has preferred an appeal under section 107 of the DGST Act against the impugned order of the proper officer dated 5.1.25 creating a demand of 4,92,000/-

The taxpayer has deposited a sum of Rs 36,000/- as a mandatory deposit and has confirmed that there is not other admitted amount of tax or interest of penalty due.

The notice for hearing was sent for 25.1.25 and was duly served in the write portal and was also sent through inspector duly served. The appellant did not appear and instead sent in a request for adjournment and the case was adjourned to 8.2.25. On 8.2.25 the counsel sent in a request for adjournment on account of his preoccupation in some personal matter, the case was adjourned to 18.2.25. On 18.2.25 too no one appeared nor any application was received. Still in the interest of justice the case was further adjourned to 15.3.23 and on this date too no one appeared. Still in the interest of justice one more adjournment was sent for 24.3.25, but none appeared nor any request was received.

Hence, in view of the above it is clear that appellant has no interest in pursuing this appeal and the same is taken up for hearing on merits.

The issue is simple i.e. the appellant did not make payment of Rs 20,00,000/- for over 180 days and in terms of Section the appellant was required by law to reverse the input tax credit under this provision read with Rule 42 of the DGST Rules and also pay interest. Instead, the appellant vehemently argued against this provision and the proper officer had no choice but to create additional demand.

I find no merits in the contention of the appellant before the proper officer. In my view the proper officer cannot go into the vires of the law being a creation of the statute nor can I do so.

Hence this appeal is dismissed.

Digitally signed
Jonit Commissionier (Appeals) Zone 7

ANNEXURE A 1

FORM GST APL – 05

[See rule 110(1)]

Appeal to the Appellate Tribunal

1. GSTIN - 66557788999
2. Name of the appellant - AHUJA EXPORTS
- Address of the appellant : Rajender Nagar, New Delhi -110060
- 3.
4. Order appealed against- Number – XXXXX Date- 25.06.2025
5. Name and Address of the Authority passing the order appealed against – JOINT COMMISSIONER (APPEALS), ZONE 7, NEW DELHI
6. Date of communication of the order appealed against – 25.03.2025
7. Name of the representative – Adv. Tanishq Ahuja (8800204144)
8. Details of the case under dispute:
 - (i) Brief issue of the case under dispute
The Input tax credit is denied on the basis of input tax credit not reversed due appellant failed to make payment to the supplier within the period of 180 days creating a demand of tax of Rs. 3,60,000/- and Interest of Rs. Interest of Rs. 1,32,000/-
 - (ii) Description and classification of goods/ services in dispute NA
 - (iii) Period of dispute April 2023- March 2024
 - (iv) Amount under dispute: 4,92,000.00

Description	Central tax	State/ UT tax	Integrated tax	Cess
a) Tax / Cess			3,60,000.00	
b) Interest			1,32,000.00	
c) Penalty				
d) Fees				
e) Other charges				

- (i) Market value of seized goods NA
9. Whether the appellant wishes to be heard in person? YES
10. Statement of facts AS PER ANNEXURE A 1
11. Grounds of appeal AS PER ANNEXURE A 2
12. Prayer AS PER ANNEXURE A 3
13. Details of demand created, disputed and admitted NA

Particulars of demand	Particulars		Central tax	State/UT tax	Integrated tax	Cess	Total amount	
	Amount	a) Tax/ Cess			3,60,000		0	3,60,000

2

		d) Fees				< to tal >
		e) Other charges				< to tal >

14. Details of payment of admitted amount and pre-deposit:

(a)Details of amount payable:

Particulars			Central tax	State/UT tax	Integrated tax	Cess	Total amount	
	a) Admitted amount	Tax/ Cess		0.00			0.00	0.00
		Interest						
		Penalty						
		Fees						
		Other charges						

b) Pre-deposit [10% of disputed tax/cess but not exceeding Rs.20 crore each in respect of CGST, SGST or cess and not exceeding Rs.40 crore in respect of IGST	Tax/ Cess				36,000.00		
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(b) Details of payment of admitted amount and [pre-deposit of 10% of the disputed tax and cess but not exceeding Rs. 20 crore each in respect of CGST, SGST or cess or not exceeding Rs.40 crore in respect of IGST.

Sr. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry no.	Amount of tax paid			
					Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9
1.	Integrated		Cash Ledger		36000.00			
			Credit		0			

	tax		Ledger					
2.	Central tax		Cash Ledger					
			Credit Ledger					
3.	State/UT tax		Cash Ledger					
			Credit Ledger					
4.	CESS		Cash Ledger					
			Credit Ledger					

(c) Interest, penalty, late fee and any other amount payable and paid:

Sr. No.	Description	Amount payable				Debit entry no.	Amount paid			
		Integrated tax	Central tax	State/UT tax	CESS		Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9	10	11
1.	Interest									
2.	Penalty									
3.	Late fee									
4.	Others (specify)									

15.[Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 14 (item (a)), if any N A

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7 ²¹²
	Admitted amount[in the Table in sub-clause (a) of clause 14 (item(a))]					

Verification

I, XXX, Partner at Ahuja Exports hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place: Delhi

Date: 25.06.2025

Name of the Appellant:

Status: Prop.

AHUJA EXPORTS.

BEFORE THE HON'BLE GST TRIBUNAL, DELHI BENCH, DELHI
Appeal No.....of 2025)

IN THE MATTER OF:

AHUJA EXPORTS

GSTIN. No. 6655778899

APPELLANT

VERUSES

COMMISSIONER, SGST, DELHI

RESPONDENTS

Appeal under Section 112 of DGST Act read with Rule 110 and 111, of Delhi GST Rules 2017, against the impugned order of the First Appellate Authority- Zone-7, dated 25.03.2025 denying the reversal of input tax credit against the purchases and payment not made within 180 days.

HON'BLE PRESIDENT AND HIS COMPANION MEMBERS OF THE HON'BLE GST TRIBUNAL- NEW DELHI BENCH, NEW DELHI

The appellant respectfully submits for kind consideration of this Hon'ble Tribunal as under:-

The appellant has been registered with the GST Department since 01.07.2017 and has been doing his business of trading Electronics goods since the vat regime. The Appellant bears a good record and there is no allegation levied earlier either in the Vat Regime or in the GST regime.

The Appellant feeling aggrieved by the order passed u/s 107(11) of the Delhi GST Act, 2017 for the Tax Period 2023-24 alleging that the appellant has not reversed the ITC for making the payment to supplier within 180 days in the order passed u/s 74(9) by the proper officer- Zone-7 and raised a total demand of Rs. 4,92,000/-. The details of the demand raised by the proper officer and confirmed by the Appellate Authority is as below:-

Disputed Demand – Rs. 4,92,000/-

Disputed Tax Demand - Rs. 3,60,000/- and Intt. – Rs. 1,32,000/-

ALL THE CONDITIONS PRECEDENT FOR FILING OF THE APPEAL HAVE BEEN SATISFIED AS UNDER:

- The appeal is filed within the limitation period as the order under appeal was received by the appellant on 25.03.2025 and the appeal has been filed on 25.06.2025.
- The Min. prescribed Fees of Rs. 5,000/- is paid as the amount of dispute of Tax is Rs. 3,60,000 and the Interest of Rs. 1,32,000. - **Annexures -1**
- The Appellant has deposited the mandatory pre deposit of additional 10% of the tax which comes to Rs. 36,000 (Tax Demand is Rs. 3,60,000 & Intt. Demand is Rs. 1,32,000/-). (The Act was amended through the Finance Act (2) 2024 as introduced in the Lok Sabha on 23rd July 2024 to make it mandatory to deposit additional 10% of the remaining tax subject to max. of 20 crores as against the original 20% subject to max. of 50 crores). **Annexures -2**
- The order is appealable as per law and not debarred u/s 121.
- All copies annexed as per index are true copies of the originals.

**BEFORE THE HON'BLE GST APPELLATE TRIBUNAL
AT NEW DELHI**

In the matter of:

Ahuja Exports

Rajinder Nagar,

New Delhi – 110060

...Appellant

VERSUS

Joint Commissioner (Appeals), Zone 7

Department of Goods and Services Tax (DGST),

New Delhi

...Respondent

GSTIN: 66557788999

STATEMENT OF FACTS

1. That the Petitioner is a private limited company having its registered principal place of business at Rajender Nagar, New Delhi-110060 which falls within the jurisdiction of this Hon'ble Tribunal.
2. The appellant is engaged in the business of electronic goods and is registered under the Delhi Goods and Services Tax Act, 2017 bearing GSTIN No. 66557788999.
3. A show cause notice dated 10.12.2024 was issued by the Proper Officer (Assistant Commissioner, Zone 7), DGST, New Delhi for the tax period

2023-24 relating to various issues in response to which the authorized representative submitted relevant documents

4. The Proper Officer (Assistant Commissioner, Zone 7), DGST, New Delhi for the tax period 2023-24 alleged that the appellant had failed to make payment of Rs. 20,00,000/- to its supplier within 180 days and had not reversed the corresponding input tax credit (ITC) of Rs. 3,60,000/- along with applicable interest.
5. The appellant submitted that the provision mandating reversal of ITC for non-payment within 180 days was ultra vires and could not be enforced to interfere with the freedom of contract between the parties.
6. The Proper Officer arbitrarily rejected the contentions of the appellant and passed an adjudication order dated 05.01.2025 under Section 73(9) of the DGST Act, confirming the demand of Rs. 3,60,000/- towards reversal of ITC along with interest of Rs. 1,32,000/-, aggregating to Rs. 4,92,000/-.
7. Aggrieved by the said adjudication order, the appellant preferred a statutory appeal under Section 107 of the DGST Act before the Joint Commissioner (Appeals), Zone 7. The appeal was filed on 15.01.2025 and a mandatory pre-deposit of Rs. 36,000/- (10% of Demand) was duly made.
8. The appellate authority issued hearing notices for various dates between January and March 2025. Despite the requests for adjournment, filed due to unavoidable circumstances the appellate authority proceeded ex parte and passed an order dated 25.03.2025 dismissing the appeal on merits stating that both the Proper Officer and the Appellate Authority

are bound by the statutory provisions and cannot examine the vires or validity of the law and therefore dismissed the impugned appeal.

9. The appellant is now constrained to prefer the present appeal before this Hon'ble Tribunal against the impugned order dated 25.03.2025 passed by the Joint Commissioner (Appeals), Zone 7, New Delhi, being arbitrary, illegal, and unsustainable in law and on facts.

APPELLANT

**BEFORE THE HON'BLE GST APPELLATE TRIBUNAL
AT NEW DELHI**

In the matter of:

Ahuja Exports

Rajinder Nagar,

New Delhi – 110060

...Appellant

VERSUS

Joint Commissioner (Appeals), Zone 7

Department of Goods and Services Tax (DGST),

New Delhi

...Respondent

GROUND OF APPEAL

1. That on the facts and circumstances of the case and in law, the order dated 25.03.2024 passed by the Ld. Joint Commissioner (Appeals) [hereinafter referred to as “Ld. JC(A)”] under section 107(11) of the Delhi Goods and Services Tax Act, 2017 [hereinafter referred to as “the Act”] is grossly incorrect, erroneous and bad in law and on facts.
2. That on the facts and circumstances of the case and in law, the Ld. JC(A) has erred in sustaining the addition, ignoring the fact that the Ld. Proper

Officer had wrongly interpreted the phrase “Fails to Pay” used in the second proviso of Section 16(2) of the Act.

2.1. The contractual obligation to pay the Supplier was after the sale of goods which took place after 180 days does not mean that the appellant failed to pay or failed to discharge its duty.

3. That on the facts and circumstances of the case and in law, the Ld. JC(A) has erred in sustaining the addition, disregarding that the second proviso to Section 16(2) of the DGST Act, read with Rule 37 of the DGST Rules, is contrary to the provisions of Articles 14, 19(1)(g), and 300A of the Constitution of India, as it infringes upon the fundamental freedom of contract between parties and functions in an arbitrary and unreasonable manner.
4. That on the facts and circumstances of the case and in law, the order dated 25.03.2024 passed by the Ld. JC(A) under section 107(11) of the Act is grossly incorrect as it violates the principles of natural justice, as the appeal was disposed off without affording an effective opportunity of hearing.
5. That on the facts and circumstances of the case and in law, the Ld. JC(A) has erred in sustaining the interest charged for Rs. 1,32,000/- , ignoring the fact that the interest is excessive and disproportionate, especially in the absence of any actual revenue loss to the department, and without considering the bona fides of the appellant.
6. That the grounds of appeal are independent and without prejudice to each other.
7. The appellant craves leave to add, amend, alter, remove, resign, forgo or withdraw any of the above grounds of appeal, which are without prejudice

to one another, before or at the time of hearing of the appeal in the interest of natural justice.

APPELLANT

**BEFORE THE HON'BLE GST APPELLATE TRIBUNAL
AT NEW DELHI**

In the matter of:

Ahuja Exports

Rajinder Nagar,

New Delhi – 110060

...Appellant

VERSUS

Joint Commissioner (Appeals), Zone 7

Department of Goods and Services Tax (DGST),

New Delhi

...Respondent

PRAYER

In view of the facts and circumstances stated above and the grounds urged herein, the appellant most respectfully prays that this Hon'ble Tribunal may be pleased to:

1. Hold the impugned proceedings till the decision of High Court as the impugned issue is ongoing before various High Courts.
2. Pass such further or other orders as may be deemed just and proper in the facts and circumstances of the case and in the interest of justice.

APPELLANT

ANNEXURE A 1

Form GST PMT-06 Payment Challan						
(See Rule 87(2))						
Challan for deposit of goods and services tax						
CPIN	123456780302052025	Challan Generated On	02-05-2025 14: 58			
Details of Taxpayer						
GSTIN	6655778899	Email	Gst.XXXXXXX2005@gmail.com	Mo bil e	8XXXXXXX443	
Legal Name	AHUJA EXPORTS.	Address	XXXXXXXXXXXXXXXXX Delhi, 11			
Reason for Challan						
Reason	Any other payment					

Details of Deposit (All Amount in Rs.)							
Government	Major Head	Minor Head					
		Tax	Interest	Penalty	Fee	Others	Total
Government of India	CGST(0005)	0	0	0	0	0	0
	IGST(0008)	0	0	0	0	0	0
	CESS(0003)	0	0	0	0	0	0
	Sub-Total	0	0	0	0	0	0
Delhi	SGST(0007)	0	0	0	5000	0	5000
Total Amount		0	0	0	5000	0	5000
Total Amount (in words)	Rupees Five Thousand Only						

Mode of Payment							
E-Payment	YES	Over the Counter(OTC)			NEFT / RTGS		

Particulars of depositor	
Name R JAIN	
Designation/Status (Manager partner etc.)	
Signature SIGNED	
Date 02/05/2025	
Paid Challan Information	
GSTIN	1234567892
Taxpayer Name	AHUJA EXPORTS
Name of the Bank	CENTRAL BANK OF INDIA
Amount	5000
Bank Reference No.(BRN)UTR	123456789
CIN	123456780302052025
Payment Date	02/5/2025
Bank Ack No.	00000000001234567
(For Cheque / DD deposited at Bank's counter)	

ANNEXURE A 2Page |
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Form GST PMT-06 Payment Challan							
(See Rule 87(2))							
Challan for deposit of goods and services tax							
CPIN	123456790302052025	Challan Generated On	02-05-2025 14: 58				
Details of Taxpayer							
GSTIN	6655778899	Email	Gst.XXXXXXX2005@gmail.com	Mo bil e	8XXXXXXX443		
Legal Name	AHUJA EXPORTS	Address	XXXXXXXXXXXXXXXXX Delhi, 11				
Reason for Challan							
Reason	Any other payment						

Details of Deposit (All Amount in Rs.)							
Government	Major Head	Minor Head					
		Tax	Interest	Penalty	Fee	Others	Total
Government of India	CGST(0005)	0	0	0	0	0	0
	IGST(0008)	36,000.00	0	0	0	0	0
	CESS(0003)	0	0	0	0	0	36000,00
	Sub-Total	0	0	0	0	0	0
Delhi	SGST(0007)	0	0	0	0	0	0
Total Amount		36,000.00	0	0	0	0	36,000.00
Total Amount (in words)	Rupees Three Crores Twenty Four Lakh Only						

Mode of Payment							
E-Payment	YES	Over the Counter(OTC)			NEFT / RTGS		

Particulars of depositor	
Name R JAIN	
Designation/Status (Manager partner etc.)	
Signature SIGNED	
Date 02/05/2025	
Paid Challan Information	
GSTIN	1234567890
Taxpayer Name	AHUJA EXPORTS.
Name of the Bank	CENTRAL BANK OF INDIA
Amount	36000.00
Bank Reference No.(BRN)UTR	123456799
CIN	123456790302052025
Payment Date	02/5/2025
Bank Ack No.	00000000001234567
(For Cheque / DD deposited at Bank's counter)	

DEFERRED PAYMENT SALE AGREEMENT

This Agreement is made and entered into on this 1st day of April, 2023 by and between:

XYZ, a business entity having its principal place of business at Karol Bagh (hereinafter referred to as the “**Seller**”),

AND

Ahuja Exports, a business entity having its principal place of business at Rajinder Nagar, New Delhi – 110060 (hereinafter referred to as the “**Buyer**”).

WHEREAS, the Buyer desires to purchase certain goods from the Seller; **AND WHEREAS**, the Seller agrees to deliver such goods on the terms and conditions set forth herein, including deferred payment to allow the Buyer sufficient time for resale;

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the parties agree as follows:

1. Sale of Goods

The Seller agrees to sell and deliver, and the Buyer agrees to purchase, the goods described in Annexure A (the “Goods”) in accordance with the terms of this Agreement.

2. Delivery

The Seller shall deliver the Goods to the Buyer on or before 10th April 2023, at the Buyer’s place of business or as otherwise agreed in writing.

3. Purchase Price

The total purchase price for the Goods shall be Rs. 20,00,000/-, exclusive of applicable taxes, as detailed in **Annexure A**.

4. Payment Terms

- a) The Buyer shall make full payment of the purchase price to the Seller at the end of the financial year.
- b) No interest shall be payable by the Buyer during this period.
- c. The Seller shall not raise any demand for payment before the agreed date unless otherwise mutually agreed in writing.

5. Ownership and Risk

Ownership of the Goods shall transfer to the Buyer upon delivery. However, the risk of loss or damage to the Goods shall pass to the Buyer upon delivery.

6. Obligations of the Buyer

The Buyer agrees to store, handle, and sell the Goods in a commercially reasonable manner and in compliance with applicable laws.

7. No Creation of Agency

Nothing in this Agreement shall be construed to create a partnership, agency, or joint venture between the parties.

8. Entire Agreement

This Agreement constitutes the entire agreement between the parties and supersedes all prior communications or agreements, oral or written, relating to the subject matter herein.

9. Governing Law and Jurisdiction

This Agreement shall be governed by and construed in accordance with the laws of India. The courts at [Insert city] shall have exclusive jurisdiction.

10. Dispute Resolution

Any disputes arising under this Agreement shall be resolved amicably through mutual negotiation, failing which the matter shall be referred to arbitration under the Arbitration and Conciliation Act, 1996.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first above written.

Seller: XYZ

Designation: Director

Date: 01.04.2023

Buyer: Ahuja Exports

Designation: Director

Date: 01.04.2023

GSTAT FORM-04
(See rule 72)
Memorandum of appearance

To
The Registrar,
The Goods and Services Tax Appellate Tribunal

In the matter of
Ahuja Exports.
Vs.
Assistant Commissioner of GST Respondent
(Appeal No. 2 of 2025)

Sir,

Please take notice that I, Tanishq Ahuja authorised representative/ practising Chartered Accountant/practising Cost Accountant/ legal practitioner, duly authorised to enter appearance, and do hereby enter appearance, on behalf of M/s Augsya Trading Co. Petitioner/ respondent/ Registrar/ Government of India in the above-mentioned petition.

*A copy of the authorisation/vakalatnama issued by the Appellant or Respondent authorising me to enter appearance and to act for every purpose connected with the proceedings for the said party is enclosed, duly signed by me for identification. Yours sincerely, Dated 25.06.2025

Your Sincerely
Date: 25.06.2025
Place: New Delhi
Enclosed: - Vakalatnama

**IN THE OFFICE OF IST COURT OF GOODS AND SERVICE TAX
TRIBUNAL, DELHI BENCH**

In the matter of GST OF **Ahuja Exports, Rajinder Nagar, New Delhi – 110060**
- Plaintiff/ complainant/ Petitioner/Appellant

KNOW ALL to whom these presents shall come that I/We AA DIRECTOR OF
M/S Ahuja Exports Do hereby appoint

Shri Tanishq Ahuja of having address at 8/6 West Patel Nagar, New Delhi-110008 hereinafter called advocate to be my/our Advocates/in the above noted case and authorize him/them:-

To Act, appear and plead in the above noted case in this Court/office or in any other Court/office in which the same may be tried or heard and also in the appellate Court including High Court.

To Sign, file, verify and present pleadings, applications, appeals, cross objections, or petitions for execution, revision, restoration withdrawal, compromise or other petitions, replies, objections or affidavits or other documents as may be deemed necessary or proper for the prosecution of the said case in all its stages.

To file and take return documents.

To withdraw or compromise the said case or submit to arbitration and differences or disputes that may arise touching or in any manner relating to the said case.

To take out execution proceedings.

To deposit, draw and receive moneys, cheques and grant receipts therefore and do all other acts and things which may be necessary to be done for the progress and in the course of the prosecution of the said case.

To appoint and instruct any other Legal Practitioner authorizing him to exercise the power and authority hereby conferred upon the advocate whenever he may think fit to do and to sign the power of attorney on our behalf.

And I/we the undersigned do hereby agree to rectify and confirm acts, done by the Advocates or his substitute in the matter as my/our own acts, as if done by me/us to all intents and purposes.

And I/We undertake that I/we or my/our duly authorized agent, would appear in Court on all hearings and will inform the advocate for appearance, when the case is called. And I/We undersigned do hereby agree not to hold the Advocate or his substitute responsible for the result of the said case in consequence of the absence from the Court when the said id called up for hearing, or for any negligence of the said Advocate of his substitute.

And I/We the undersigned do hereby agree that in the even of the whole or any part of the fee agreed by me/us to be paid to the Advocate remaining unpaid he shall be entitled do withdraw from the prosecution of the said case until the same are paid up. If any costs are allowed for an adjournment, the advocate would be entitled to the same.

I WITNESS WHEREOF I/we do hereunto set my/our hand/s these presents the contents of which have been understood by me /us on this day of 05.05.2025

Accepted subject to the terms of fees

Tanishq Ahuja
Advocate

AA
DIRECTOR
Ahuja Exports