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

+ **W.P.(C) 19167/2025, CM APPLs.79814-16/2025**

ICICI BANK LIMITED

.....Petitioner

Through: Mr. Tarun Gulati, Sr Adv. with Mr.
Onkar, Mr. Arjyadeep Roy & Mr.
Promod Kandpal, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Awadesh Kr. Singh, Adv. for UOI.
Ms. Anushree Narain, SSC with Mr.
Naman Choula, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RENU BHATNAGAR

ORDER

% **17.12.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 79815/2025 & CM APPL. 79816/2025 (for exemptions)

2. Allowed, subject to all just exceptions. Applications are disposed of.

W.P.(C) 19167/2025, CM APPL. 79814/2025

3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, assailing the Show Cause Notice (hereinafter, 'SCN') dated 19th September, 2025 issued by the Office of the Principal Commissioner of CGST & CX, Mumbai, East.

4. The issue raised in this petition is similar to the issue raised in other writ petitions filed by the Petitioner-Bank as also other banks. One such petition is ***W.P.(C) 15421/2023*** titled ***ICICI Bank Limited v. Union of India & Ors.*** where *vide* order dated 14th December, 2023, the following directions have been issued by the Co-ordinate Bench of this Court:

"W.P.(C) 15421/2023 & CM APPL. 61840/2023 (for stay)"



3. Issue notice.

4. The learned counsel for the respondents accepts notice.

5. The principal issue involved in the present case is whether any taxable supplies can be imputed on the basis that the Bank levies charges on a customer if the customer is unable to maintain the minimum average balance and is also provided other facilities such as cheque books, etc.

6. According to the Revenue, the charges are leviable when a minimum average balance is not maintained by a customer. It indicates that the facilities provided, where such minimum balance is maintained, are valuable and for a consideration. Hence, the Department seeks to tax the same.

7. The issue involved in the present petition is similar to the issue involved in a batch of petitions (Punjab National Bank & Ors. v. Union of India & Ors.: W.P.(C) 7177/2019 & other connected matters) which is now listed on 27.02.2024.

8. List the present petition on the said date, that is, 27.02.2024.

9. In the meanwhile, the Show Cause Notice issued may be adjudicated but the final orders will not be implemented till the next date of hearing.”

5. Issue notice. Ms. Anushree Narain, ld. Senior Standing Counsel accepts notice on behalf of the Department.

6. The SCN may be adjudicated but if the final orders are passed, the same would not be implemented.

7. List this matter on 10th February, 2026.

PRATHIBA M. SINGH, J.

RENU BHATNAGAR, J.

DECEMBER 17, 2025/Rahul/ck