



\$~31

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

+ **W.P.(C) 666/2025&CM APPL. 3289/2025**

M/S UMANG REALTECH PRIVATE LIMITEDPetitioner

Through: Mr. Puneet Agrawal, Ms. Hemlata Rawat, Mr. Yuvraj Singh, Ms. Shruti Garg & Mr. Chetan Kumar Shukla, Advs.

versus

**PRINCIPAL DIRECTOR GENERAL, DGGSTI AND
ORS**

.....Respondents

Through: Mr. Sumit K. Batra & Ms. Priyanaka Jindal, Advs.
Mr. Harpreet Singh, SSC for R-6

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RENU BHATNAGAR

ORDER

% 03.12.2025

1. This hearing has been done through hybrid mode.
2. In the present case, since the allegation is that of an overlapping demand, the Delhi GST Department ought to file a reply - though, the stand of the Delhi GST Department today is that its notice was issued prior to the notice issued by Central GST Department.
3. Be that as it may, let the Delhi GST Department place its stand on record because, in case of overlapping demand, the stand of both the Departments is required to be looked into.
4. Accordingly, let the DGST Department file the counter affidavit within 4 weeks. Rejoinder be filed within 4 weeks thereafter.
5. The counter affidavit of Respondent No. 5-Additional Director,



Directorate General of GST Intelligence, is lying under objections. Delay, if any, is condoned. Let the said counter affidavit be brought on record.

6. It is submitted by Mr. Harpreet Singh, Id. SSC *qua* Respondent No. 6-Joint Commissioner, CGST Faridabad, that no counter affidavit would be required.

7. List on 25th March, 2026.

PRATHIBA M. SINGH, J.

RENU BHATNAGAR, J.

DECEMBER 3, 2025/pd/ck