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

+ **W.P.(C) 2256/2025 & CM APPL. 10638/2025**

M/S NABCO BATTERIES (THROUGH ITS  
PROPREITOR SH SUMIT RAMSISARIA & ANR. ....Petitioners  
Through: Appearance not given.

versus

OFFICE OF COMMISSIONER OF CENTRAL GOODS AND  
SERVICES TAX (THROUGH COMMISSIONER) & ANR.

.....Respondents

Through: Mr. Atul Tripathi, SSC with Mr.  
Gaurav Mani Tripathi and Mr.  
Shubham Mishra, Advocates.

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+ **W.P.(C) 2257/2025 & CM APPL. 10649/2025**

M/S SIDDHARTH INDUSTRIES (THROUGH ITS PROPRIETOR  
SH SIDDHARTH RAMSISARIA) & ANR. ....Petitioners  
Through: Appearance not given.

versus

OFFICE OF COMMISSIONER OF CENTRAL GOODS AND  
SERVICES TAX (THROUGH COMMISSIONER) & ANR.

.....Respondents

Through: Mr. Atul Tripathi, SSC with Mr.  
Gaurav Mani Tripathi and Mr.  
Shubham Mishra, Advocates.

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE RAJNEESH KUMAR GUPTA**

**ORDER**

% **28.04.2025**

1. This hearing has been done through hybrid mode.



2. It is already 4:15 P.M. Considering that there is a Special Division Bench today, it is not possible to take up the matters for hearing.
3. List on 10<sup>th</sup> September, 2025.

**PRATHIBA M. SINGH, J.**

**RAJNEESH KUMAR GUPTA, J.**

**APRIL 28, 2025/MR**