



\$~84, 85 and 28

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

84

+ **CRL.M.C. 1718/2026 and CRL.M.A. 6996/2026**

PRINCIPAL COMMISSIONER OF CGST DELHI SOUTH
COMMISSIONERATE

.....Petitioner

Through: Mr. Atul Tripathi, SSC with Mr.
Akshay Sagar and Mr. Shubham
Mishra, Advocates.

versus

YOGESH SHARMA

.....Respondent

Through: Mr. R.P. Singh, Mr. Rahul Ranjan
and Ms. Priya Bhowmik, Advocates.

85

+ **CRL.M.C. 2183/2026 and CRL.M.A. 8995/2026**

PRINCIPAL COMMISSIONER OF CGST DELHI SOUTH
COMMISSIONERATE

.....Petitioner

Through: Mr. Atul Tripathi, SSC with Mr.
Akshay Sagar and Mr. Shubham
Mishra, Advocates.

versus

PUSHKAR DUTT SHARMA

.....Respondent

Through: Mr. R.P. Singh, Mr. Rahul Ranjan
and Ms. Priya Bhowmik, Advocates.

28

+ **CRL.M.C. 1574/2026 and CRL.M.A. 6372/2026**

PRINCIPAL COMMISSIONER OF CGST DELHI SOUTH
COMMISSIONERATE

.....Petitioner

Through: Mr. Atul Tripathi, SSC with Mr.



Akshay Sagar and Mr. Shubham Mishra, Advocates.

versus

TARUN JIWARAJKA

.....Respondent

Through: Mr. Jitin Singhal, Mr. Pravesh, Mr. Rudraksh Pandey and Ms. Hemlata, Advocates.

CORAM:

HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

ORDER

% **10.07.2026**

CRL.M.A. 8994/2026 (for exemption) in CRL.M.C. 2183/2026

1. Exemption allowed, subject to all just exceptions.
2. The application stands disposed of.

CRL.M.C. 1718/2026 and CRL.M.A. 6996/2026

CRL.M.C. 2183/2026 and CRL.M.A. 8995/2026

CRL.M.C. 1574/2026 and CRL.M.A. 6372/2026

1. Let the respondent to file the reply in CRL.M.C. 1574/2026 before the next date of hearing.
2. Respondents have already filed their reply in CRL.M.C. 1718/2026 and CRL.M.C. 2183/2026.
3. Let the petitioner to file rejoinder thereto, if it so desires, before the next date of hearing.
4. List for consideration on 25.11.2026.

PURUSHAINDRA KUMAR KAURAV, J

JULY 10, 2026

Nc