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

+ W.P.(C) 3729/2026 & CM APPL. 18298/2026

SHARP BUSINESS SYSTEM (INDIA) LTD THROUGH
AUTHORIZED SIGNATORY ARJUN KUMARPetitioner

Through: Mr. Rajesh Mahna and Mr.
Ramanand Roy, Adv.

versus

COMMISSIONER OF DELHI GOODS AND SERVICE TAX
& ANR.Respondents

Through: Mr. Sumit K. Batra with Ms. Priyanka
Jindal, Adv. (GNCTD)

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

24.03.2026

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1. Issue notice.
2. Mr. Sumit K. Batra, learned counsel waives notice for respondents.
3. We permit the respondents to place on record their response in the form of affidavit within a period of four weeks from today. Rejoinder thereto, if any, be filed within two weeks thereafter.
4. List on 28th July 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 24, 2026/ar/dd