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

+ W.P.(C) 3452/2025

MS PARTEX AEROMARINE LOGISTICS

PVT LTD

.....Petitioner

Through: Appearance not given

versus

UNION OF INDIA AND ORS

.....Respondents

Through: Mr. Raj Kumar Yadav and Ms Preeti
Gothwal, Advocates for R-1/UOI

Mr. Satish Aggarwala, Senior
Standing Counsel with Mr. Aman
Tripathi, Advocate for R-1 & R-2

Mr. Sumit batra, Ms. Urvi Mohan and
Ms. Priyanka Jindal, Advocates for
GNCTD

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+ W.P.(C) 5731/2024

ICONNECT GLOBAL PRIVATE LIMITED

.....Petitioner

Through: Mr. Virag Tiwari, Mr. K. J. Bhat, Mr.
Himank Ahuja, Advocates

versus

COMMISSIONER OF DELHI GOODS AND SERVICES

TAX & ANR.

.....Respondents

Through: Mr. Sumit Batra, Ms. Urvi Mohan,
and Ms. Priyanka Jindal, Advocates
for GNCTD

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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25.03.2026

1. We permit the respondents to file their response.



2. We have heard the matter for some time.
3. Sub-Section (4) of Section 2 defines ‘Adjudicating Authority’, whereas Sub-Section (8) of Section 2 defines ‘Appellate Authority’ under the DGST Act, 2017. The core question which warrants consideration is whether an Adjudicating Authority for an area/ward can work as an Appellate Authority under Sub-Section (8) of Section 2 of the DGST Act, 2017, particularly, when such Authority is already discharging the duties of Adjudicating Authority under Sub-Section (4) of Section 2 for another region.
4. Apart from conflict of interest between the Adjudicating Authority and Appellate Authority, the Appellate Authority has to work independent of any other executive work. To be more precise, he submits that no administrative work can be assigned to an Appellate Authority, whereas in the case in hand, the Adjudicating Authority is discharging adjudicating work in addition to administrative work, the same Authority cannot work as an Appellate Authority.
5. The response be placed on record within a period of four weeks from today.
6. Rejoinder, if any, be placed on record within three weeks thereafter.
7. List on 7th July, 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 25, 2026/pr/ok