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

+ **W.P.(C) 3455/2025& CM APPL. 16171/2025**

SHREE SUDERSHAN ASSOCIATES INDIA PRIVATE LIMITED
THROUGH ITS AUTHORIZED REPRESENTATIVE MR VIJAY
KUMAR JAIN & ANR.Petitioners

Through: Mr. Dhamendra Kumar Rana,
Ms. Priyanka Singia and Mr.
Tanmay Mangal, Advs.

versus

THE COMMISSIONER CGST DELHI WEST &
ORS.Respondents

Through: Mr. Shlok Chandra, SSC with Mr.
Anshuman Jindal, Adv for R-1/CBIC.

18 AND

+ **W.P.(C) 10814/2025 & CM APPL. 44731/2025**

SHREE SUDERSHAN ASSOCIATES INDIA PRIVATE LIMITED
THROUGH ITS AUTHORIZED REPRESENTATIVE MR VIJAY
KUMAR JAIN & ORS.Petitioners

Through: Mr. Dhamendra Kumar Rana,
Ms. Priyanka Singia and Mr.
Tanmay Mangal, Advs.

versus

THE ADDITIONAL COMMISSIONER, CGST , DELHI NORTH
COMMISSIONERATE & ORS.Respondents

Through: Mr. AkshayAmritanshu, SSC with Ms.
Drishti Saraf, Adv for R-1.
Mr. Anurag Ojha, SSC for R-2 & 3.
Mr. Shlok Chandra, SSC with Mr.
Anshuman Jindal, Adv for R-1/CBIC
for GST.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN



ORDER
11.09.2025

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1. This hearing has been done through hybrid mode.
2. Pursuant to the previous order of this Court, the hearing has already been granted to the Petitioner.
3. Considering the number of noticees, two months' time is granted to the Department to place on record the order.
4. Ld. Counsel for the Respondents submits that the recent judgment of Hon'ble Supreme Court in *SLP (C) No. 6092/2025* titled *M/s Armour Security (India) Ltd vs Commissioner, CGST, Delhi East Commissionerate &Anr* would cover this matter.
5. List for hearing on 20th November, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 11, 2025

sk/ss