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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 5339/2024**

LOVELESH SINGHAL PROPRIETOR, SHIVANI OVERSEAS

.....Petitioner

Through: **Mr. A.K. Babbar and Mr. Ashish
Agarwal, Advocates**

versus

**ADDITIONAL COMMISSIONER CGST APPEALS II, DELHI &
ORS.**

.....Respondent

Through: **Ms.Aishwarya, Mr.Girish Kaul and
Mr.K.G.Gopalakrishnan, Advocates
for R-3 & 4
Ms.Anushree Narain, Sr. SC with
Mr.Yamit and Mr.Naman, Advocates
for R-1 & 2**

CORAM: SH. PAWAN KUMAR KALRA, REGISTRAR

ORDER

27.11.2025

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Today's Court proceedings are conducted through hybrid mode.

Pleadings qua respondent nos. 1 & 2 are complete.

Counsel for respondent nos. 3 & 4 submits that they have no much role in the matter, therefore, counter affidavit has not been filed. Moreover, right of the respondent nos. 3 & 4 to file the counter affidavit stands closed in terms of order dated 11.07.2025.

List the matter before the Hon'ble Court on 21.04.2026 for further directions.

REGISTRAR

NOVEMBER 27, 2025/sk