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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ W.P.(C) 5951/2024 & CM APPL. 24735/2024 ((Interim Relief)  
M/S AIMS RETAIL SERVICES PVT. LTD.  
& ORS.

..... Petitioners

Through: Mr. Dayaar Singla & Mr. Rohit Gupta,  
Advocates

versus

DIRECTORATE GENERAL OF GOODS AND SERVICES TAX  
INTELLIGENCE (DGGI) & ORS.

..... Respondents

Through: Mr. Harpreet Singh, Senior Standing  
Counsel with Ms. Suhani Mathur &  
Mr. Jatin Kumar Gaur, Advocates

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+ W.P.(C) 5960/2024 & CM APPL. 24759/2023 (Interim Relief)  
M/S AIMS MIGITAL TECHNOVATIONS PVT. LTD.  
& ORS.

..... Petitioners

Through: Mr. Dayaar Singla & Mr. Rohit Gupta,  
Advocates

versus

DIRECTORATE GENERAL OF GOODS AND SERVICES TAX  
INTELLIGENCE (DGGI) & ORS.

..... Respondents

Through: Mr. Harpreet Singh, Senior Standing  
Counsel with Ms. Suhani Mathur &  
Mr. Jatin Kumar Gaur, Advocates

**CORAM:**

**HON'BLE MR. JUSTICE SANJEEV SACHDEVA**

**HON'BLE MR. JUSTICE RAVINDER DUDEJA**

**ORDER**

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**29.04.2024**

**CM APPL. 24736/2024 & CM APPL. 24760/2024 (Exemption)**

Allowed subject to all just exceptions.

Both the applications stand disposed of.



**W.P.(C) 5951/2024 & W.P.(C) 5960/2024**

1. Issue notice. Notice is accepted by learned counsel appearing for respondents, who prays for time to file counter affidavit.
2. Let the same be filed within four weeks. Rejoinder thereto be filed within two weeks thereafter.
3. List on 23.07.2024.

**SANJEEV SACHDEVA, J**

**RAVINDER DUDEJA, J**

**APRIL 29, 2024**

RM