



\$~148, 149, 154, 155 & 162

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

+ W.P.(C) 7135/2026, CM APPL. 34981/2026 & CM APPL.
34982/2026

SRIDAR ARVAMUDHAN IYENGARPetitioner

Through: Mr. Yogendra Aldak, Mr. Kunal
Kapoor, Ms. Urja Vashishth,
Advocates.

versus

ASSISTANT COMMISSIONER, CGST SOUTHRespondent

Through: Mr. Vishal Chadha, Senior Standing
Counsel along with Mr. Chandan
Kumar, Advocate.

149

+ W.P.(C) 7136/2026, CM APPL. 34983/2026 & CM APPL.
34984/2026

SHIVA KUMAR RAMACHANDRANPetitioner

Through: Mr. Yogendra Aldak, Mr. Kunal
Kapoor, Ms. Urja Vashishth,
Advocates.

versus

ASSISTANT COMMISSIONER, CGST SOUTHRespondent

Through: Mr. Vishal Chadha, Senior Standing
Counsel along with Mr. Chandan
Kumar, Advocate.

154

+ W.P.(C) 7145/2026, CM APPL. 35004/2026 & CM APPL.
35005/2026

NIKHIL MAHAJANPetitioner

Through: Mr. Yogendra Aldak, Mr. Kunal
Kapoor, Ms. Urja Vashishth,
Advocates.



versus

ASSISTANT COMMISSIONER, CGST SOUTHRespondent

Through: Mr. Vishal Chadha, Senior Standing
Counsel along with Mr. Chandan
Kumar, Advocate.

155

+ W.P.(C) 7146/2026, CM APPL. 35006/2026 & CM APPL.
35007/2026

SATYA NARAYANAN RAMAKRISHNANPetitioner

Through: Mr. Yogendra Aldak, Mr. Kunal
Kapoor, Ms. Urja Vashishth,
Advocates.

versus

ASSISTANT COMMISSIONER, CGST SOUTHRespondent

Through: Mr. Vishal Chadha, Senior Standing
Counsel along with Mr. Chandan
Kumar, Advocate.

162

+ W.P.(C) 7185/2026, CM APPL. 35141/2026 & CM APPL.
35142/2026

GAUTAM PURIPetitioner

Through: Mr. Yogendra Aldak, Mr. Kunal
Kapoor, Ms. Urja Vashishth,
Advocates.

versus

ASSISTANT COMMISSIONER, CGST SOUTHRespondent

Through: Mr. Vishal Chadha, Senior Standing
Counsel along with Mr. Chandan
Kumar, Advocate.



CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER
21.05.2026

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1. Heard.
2. Issue notice, returnable on 03rd September, 2026.
3. Mr. Vishal Chadha, learned senior standing counsel appearing on behalf of the respondent, waives notice.
4. It is pointed out that already rectification proceedings under Section 161 of the CGST Act are pending consideration in which the personal hearing is scheduled for 28th May, 2026.
5. Further objection is raised that the order under challenge is appealable.
6. Be that as it may, we make the notice returnable so as to enable the respondent to place on record the outcome of the rectification proceedings.
7. We also permit the respondents to submit their response before the returnable date.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MAY 21, 2026
Sk/av