



\$~20 to 59

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

+ W.P.(C) 15840/2023 & CM APPL. 48924/2025

R BHARGAVA AND ASSOCIATES

.....Petitioner

versus

GOVERNMENT OF NCT OF DELHI & ORS.

.....Respondents

21

+ W.P.(C) 6854/2024 & CM APPL. 28588/2024

SURENDER KUMAR GUPTA PROPRIETOR S K COLOURS
AND CHEMICALS

.....Petitioner

versus

GOVT OF NCT OF DELHI THROUGH CHIEF
SECRETARY & ORS.

.....Respondents

22

+ W.P.(C) 8184/2024 & CM APPL. 33581/2024, CM APPL.
10554/2026

GREENEDGE CLINIC PROPRIETOR VINAYAK ABBOT
THROUGH SPA PANKAJ JAGGI

.....Petitioner

versus

COMMISSIONER DELHI GOODS AND SERVICE
TAX AND OTHERS

.....Respondents

23

+ W.P.(C) 9214/2024 & CM APPL. 37749/2024

ENGINEERS INDIA LIMITED

.....Petitioner

versus

UNION OF INDIA & ORS.

.....Respondents



24

+ W.P.(C) 10477/2024 & CM APPL. 43085/2024, CM APPL. 63055/2024

MOTHER DAIRY FRUIT AND VEGETABLE
PRIVATE LIMITED

.....Petitioner

versus

SALES TAX OFFICER, CLASS-II, WARD-207,
ZONE-11 & ORS.

.....Respondents

25

+ W.P.(C) 13884/2024 & CM APPL. 58096/2024

DEEPAK KHANDELWAL PROPRIETOR
SHRI SHYAM METAL

.....Petitioner

versus

THE UNION OF INDIA REVENUE SECRETARY,
MINISTRY OF FINANCE & ORS.

.....Respondents

26

+ W.P.(C) 14881/2024 & CM APPL. 62439/2024, CM APPL. 69858/2024

CM AIRTIME PROMOTION LLP

.....Petitioner

versus

SALES TAX OFFICER CLASS II AVATO (DGST)
WARD 2 ZONE 2 DELHI & ANR.

.....Respondents

27

+ W.P.(C) 14933/2024 & CM APPL. 62617/2024

AMAIRA ENTERPRISES THROUGH PROPRIETOR
KARAN PATNEY

.....Petitioner

versus



UNION OF INDIA & ORS.

.....Respondents

28

+ W.P.(C) 15011/2024 & CM APPL. 62972/2024

WORLD ART PRESS THROUGH ITS PROPRIETOR
MS RASHI BANSAL 2018 19

.....Petitioner

versus

COMMISSIONER DELHI GOODS AND SERVICE
TAX AND OTHERS

.....Respondents

29

+ W.P.(C) 15240/2024 & CM APPL. 64011/2024

BANSON ENTERPRISES

.....Petitioner

versus

UNION OF INDIA & ORS.

.....Respondents

30

+ W.P.(C) 15389/2024 & CM APPL. 64531/2024

MOHINDER KUMAR PROPRIETOR
VMW ENTERPRISES

.....Petitioner

versus

PR. COMMISSIONER OF DELHI GOODS AND
SERVICES TAX & ORS.

.....Respondents

31

+ W.P.(C) 16228/2024 & CM APPL. 68179/2024

SHREE SUDERSHAN ASSOCIATES INDIA PRIVATE LIMITED
THROUGH ITS AUTHORIZED REPRESENTATIVE MR VIJAY
KUMAR JAIN

.....Petitioner

versus



GOOD AND SERVICES TAX COUNCIL THROUGH THE
SECRETARY GST COUNCIL SECRETARIAT & ORS.

.....Respondents

32

+

W.P.(C) 16543/2024 & CM APPL. 69950/2024

MANPAR ICON TECHNOLOGIES

.....Petitioner

versus

COMMISSIONER OF GST, DEPARTMENT OF TRADE
AND TAXES, NEW DELHI AND ORS

.....Respondents

33

+

W.P.(C) 16645/2024 & CM APPL. 70407/2024

FABGAR OVERSEAS PVT LTD

.....Petitioner

versus

COMMISSIONER OF GST AND ORS.

.....Respondents

34

+

W.P.(C) 16698/2024 & CM APPL. 70620/2024

MANPAR EXIM INC

.....Petitioner

versus

COMMISSIONER OF GST AND ORS.

.....Respondents

35

+

W.P.(C) 16710/2024 & CM APPL. 70687/2024

ABN INTERNATIONAL

.....Petitioner

versus

COMMISSIONER OF GST AND ORS.

.....Respondents

36

+

W.P.(C) 16717/2024 & CM APPL. 70713/2024



CHITRUMAL JEWELS PRIVATE LIMITED THROUGH ITS
AUTHORISED REPRESENTATIVE MR MANOJ KUMAR
MANGLA

.....Petitioner

versus

GOOD AND SERVICE TAX COUNCIL THROUGH THE
SECERATARY GST COUNCIL SECRETARIAT & ORS.

.....Respondents

37

+ W.P.(C) 16733/2024 & CM APPL. 70744/2024

CHITRUMAL JEWELS PRIVATE LIMITED THROUGH ITS
AUTHORIZED REPRESENTATIVE MR. MANOJ KUMAR
MANGLA

.....Petitioner

versus

GOODS AND SERVICES TAX COUNCIL THROUGH THE
SECRETARY GST COUNCIL SECRETARIAT & ORS.

.....Respondents

38

+ W.P.(C) 16870/2024 & CM APPL. 71450/2024

ZETA INTERNATIONAL

.....Petitioner

versus

COMMISSIONER OF GST AND ORS.

.....Respondents

39

+ W.P.(C) 16894/2024 & CM APPL. 71589/2024

GAIA OVERSEAS

.....Petitioner

versus

COMMISSIONER OF GST AND ORS.

.....Respondents

40

+ W.P.(C) 16945/2024 & CM APPL. 71775/2024



SARASWATI PRINTERS

.....Petitioner

versus

COMMISSIONER OF GST AND ORS.

.....Respondent

41

+

W.P.(C) 16979/2024 & CM APPL. 71902/2024

VIKAS JAIN PROPRIETOR JAINA TRADING COMPANY

.....Petitioner

versus

PR. COMMISSIONER OF DELHI GOODS AND
SERVICES TAX & ORS.

.....Respondents

42

+

W.P.(C) 17034/2024 & CM APPL. 72158/2024

M/S DINODIA FASHIONS THROUGH ITS PROP.
SH. AMIT KUMAR GUPTA

.....Petitioner

versus

UNION OF INDIA AND ORS.

.....Respondents

43

+

W.P.(C) 17218/2024 & CM APPL. 73158/2024

M/S JAIN CEMENT UDYOG THROUGH PROPRIETOR
SH. SANJAY JAIN

.....Petitioner

versus

CENTRAL BOARD OF INDIRECT TAXES AND
CUSTOMS THROUGH ITS CHAIRMAN & ANR.

.....Respondents

44

+

W.P.(C) 17557/2024 & CM APPL. 74773/2024

M/S SUNRISE METAL IMPEX

.....Petitioner



versus

45 UNION OF INDIA & ORS.Respondents
+ W.P.(C) 17753/2024 & CM APPL. 75512/2024
M/S FOREVER EXIM INDIA PRIVATE LIMITED
THROUGH ITS DIRECTOR SH. SANJAY JAINPetitioner

versus

46 CENTRAL BOARD OF INDIRECT TAXES AND
+ CUSTOMS THROUGH ITS CHAIRMAN & ANR.Respondents
W.P.(C) 17754/2024 & CM APPL. 75514/2024
GULSHAN LAL DAWAR PROPRIETOR NARAIN DYES
AND CHEMICALSPetitioner

versus

47 COMMISSIONER OF DELHI GOODS AND SERVICES
+ TAX & ANR.Respondents
W.P.(C) 137/2025
ARUN BAREJA, SOLE PROPRIETORPetitioner

versus

48 UNION OF INDIA & ANR.Respondents
+ W.P.(C) 445/2025 & CM APPL. 2134/2025
M/S ASN TRADING CO. THROUGH ITS PROPRIETOR
SH. ARIFPetitioner

versus

CENTRAL BOARD OF INDIRECT TAXES AND
CUSTOMS AND ANRRespondents



49

+ W.P.(C) 1001/2025 & CM APPL. 4969/2025
AMAIRA ENTERPRISES THROUGH PROPRIETOR
KARAN PATNEYPetitioner

versus

UNION OF INDIA & ORS.Respondents

50

+ W.P.(C) 4540/2025 & CM APPL. 21018/2025
H.K. LABELS INDIAPetitioner

versus

GOODS AND SERVICE TAX OFFICER, DELHI DEPARTMENT
OF TRADE AND TAXES, GOVERNMENT OF NCT OF DELHI &
ANR.Respondents

51

+ W.P.(C) 5395/2025 & CM APPL. 24648/2025
A B ENTERPRISES THROUGH ITS KARTA
RAJESH MANGLA HUFPetitioner

versus

GOVT OF NCT OF DELHI & ORS.Respondents

52

+ W.P.(C) 5435/2025 & CM APPL. 24757/2025
BALAJEE IMPEX THROUGH ITS PROPRIETOR
RAJESH KUMAR MANGLAPetitioner

versus

GOVT. OF NCT OF DELHI & ORS.Respondents

53

+ W.P.(C) 12003/2025 & CM APPL. 49024/2025



OMNIA EXIM INC

.....Petitioner

versus

SALES TAX OFFICER DELHI AND ORS.

.....Respondents

54

+ W.P.(C) 12313/2025 & CM APPL. 50232/2025

GAIA OVERSEAS

.....Petitioner

versus

SALES TAX OFFICER CLASS II/ AVATO
WARD 53 ZONE 3 DELHI AND ORS.

.....Respondents

55

+ W.P.(C) 12504/2025 & CM APPL. 51022/2025

ABN INTERNATIONAL

.....Petitioner

versus

SALES TAX OFFICER CLASS II / AVATO
WARD 56 ZONE 4 DELHI AND ORS.

.....Respondents

56

+ W.P.(C) 12505/2025 & CM APPL. 51028/2025

SANSKRITI EXIM PRIVATE LIMITED

.....Petitioner

versus

SALES TAX OFFICER CLASS II / AVATO
WARD 52 ZONE 3 DELHI AND ORS.

.....Respondents

57

+ W.P.(C) 12572/2025 & CM APPL. 51231/2025

MANPAR ICON TECHNOLOGIES

.....Petitioner

versus

SALES TAX OFFICER CLASS II / AVATO



WARD 53 ZONE 3 DELHI AND ORS.

.....Respondents

58

+ W.P.(C) 12594/2025 & CM APPL. 51365/2025

MANPAR EXIM INC

.....Petitioner

versus

SALES TAX OFFICER CLASS II / AVATO
WARD 53 ZONE 3 DELHI AND ORS.

.....Respondents

59

+ W.P.(C) 12596/2025 & CM APPL. 51369/2025

AADHAAR INDIA

.....Petitioner

versus

SALES TAX OFFICER CLASS II / AVATO
WARD 53 ZONE 3 DELHI AND ORS.

.....Respondents

Appearance for Petitioner (s)

Mr. B. K. Tripathi and Mr. A. K. Babbar, Advocates in Item 21.

Mr. Rakesh Kumar, Mr. Avnish Kapoor, Mr. Praveen Gambhir,
Mr. Harshit Vashisht, Mr. Shivdeep Kr. Tripathi, Ms. Sonia Kapoor,
Ms. Bhavani and Mr. Dipayan Gupta, Advocates in Item 22.

Mr. Rakesh Kumar, Mr. Parveen Kumar Gambhir and Mr. Naveen,
Advocates in Item Nos. 22 & 28.

Mr. Kamal Sawhney, Mr. Deepak Thackur, Mr. Rishabh Mishra and
Ms. Aakansha Wadhwani, Advocates in Item 24.

Mr. Ramashish and Mr. Rishabh Jain, Advocates in Item 25.

Ms. Kavita Jha, Sr. Advocate with Mr. Shammi Kapoor and
Mr. Sandeep Gupta, Advocates in Item 26.

Mr. Ramashish and Mr. Rishabh Jain, Advocates in Item 30 & 41.

Mr. Chinmaya Seth, Mr. A. K. Seth and Ms. Palak Mathur, Advocates
in Item Nos. 32, 33, 34, 35, 38, 39 and 40, 53, 54, 56, 57, 58 and 59.

Mrs. Anjali Jha Manish, Mr. Priyadarshi Manish, Ms. Madhuri
Malegaonkar, Advocates in Item 42.

Mr. Virag Tiwari, Mr. Rajeev and Mr. Himank Ahuja, Advocates in



Item 46.

Mrs. Anjali Jha Manish, Mr. Priyadarshi Manish and Ms. Madhuri Malegaonkar, Advocates in Item 47.

Mr. Akshay Allagh and Mr. Davinder Singh Advocates in Item No. 50.

Mr. A.M. Nair, Advocate in Item No. 20

Mr. B.K. Tripathi and Mr. A.K. Babbar, Advocates in Item No. 21.

Mr. Yogendra Aldak, Mr. Kunal Kapoor, Mr. Yatharth Tripathi, Mr. Biswajeet Mishra, Advocates in Item No. 23.

Mr. Ashish Batra, Advocate in Item No. 29

Ms. Priya, Advocate in Item No. 44.

Mr. M. A. Ansari, Ms. Tabbassum Firdause and Mr. Salim Sameed, Advocates in Item No. 51, 52

Mr. Prabhat Kumar and Mr. Samarth, Advocates in Items No. 27 and 49.

Mr. R.P. Singh and Mr. Nirmal Dixit, Advocates in Items No. 43, 45, 48.

Appearance for Respondent (s)

Mr. K. G. Gopalakrishnan, Mr. Girish Kaul and Mr. Abhiram Venugopal, Advocates in Item Nos. 20, 21, 23, 24, 26, 27, 28, 30, 32, 33, 34, 35, 38, 39, 47, 48.

Mr. Ruchesh Sinha, Sr. Standing Counsel with Ms. Upasna Vashistha, Ms. Monalisa Maity, Advocates for R-3 & 4 in Item 22.

Mr. N.K. Aggarwal, Advocate for R-3 in Item 22.

Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advocates for GNCTD in Item No. 22.

Mr. Vedansh Anand, SPC with Mr. Kush Garg, Advocate in Item 24.

Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Advocate for R-2 in Item 25.

Ms. Vertika Sharma, Mr. Kunal Goswami and Ms. Khushboo, Advocates for R-1 in Item 28.

Mr. Manish Rohilla, SPC for UOI along with Mr. Pradeep Kumar Yadav, Advocate for R-3 & 4 in Item No. 28.

Ms. Monica Benjamin, SSC with Ms. Nancy Jain Advocate in Item 29.

Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Advocate for R-1 in Item



29.

Mr. Tushar Sannu and Ms. Shaoni Das, Counsel for GNCTD in Item 29.

Mr. Bhagwan Swarup Shukla, CGSC with Ms. Jiniya Saha, Advocate in Item No. 29.

Mr. Premtosh K. Mishra, CGSC with Mr. Shrey Sharma, Mr. Akshay Yadav and Mr. Anubhav Upadhyay, Advocates in Item 30.

Mr. Sumit K. Batra, Ms. Priyanka Jindal, Advocates for GNCTD in Item 31.

Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Advocate for R-2 & 3 in Item 31.

Ms. Shobhana Takiar, Standing Counsel for DDA with Mr. Shivam Takiar, Mr. Prateek Dhir and Mr. Kuljeet Singh, Advocates for DDA in Item 31.

Ms. Anushree Narain, Sr. Standing Counsel with Mr. Naman Choula and Mr. Yamit Jetley, Advocates in Item 31.

Mr. Badar Mahmood, SPC for UOI with Mr. Ammar Ahmad, Advocate in Item No. 32.

Mr. Vedansh Anand, SPC with Mr. Kush Garg, Advocate in Item 31.

Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Advocate for CBIC in Item 32, 33, 34, 35, 54, 55, 56, 57, 58 & 59.

Mr. Sumit K. Batra, Ms. Priyanka Jindal, Advocates for GNCTD in Item 36, 44, 46, 51 & 54

Ms. Anushree Narain, Sr. Standing Counsel with Mr. Naman Choula and Mr. Yamit Jetley, Advocates in Item 36 & 37.

Mr. Syed Abdul Haseeb, CGSC with Mr. Syed Abdur Rahman, Advocate for UOI in Item 36.

Mr. Sumit K. Batra, Ms. Priyanka Jindal, Advocates for GNCTD in Item 37 & 40.

Mr. Kameshwar Nath Mishra, Sr. Panel Counsel with Ms. Vidya Mishra, Advocates for R-2 in Item 38.

Mr. Shankar Kumar Jha, SPC with Mr. Abhinav Jha, Advocate for R-2.

Mr. Abhishek Saket, SPCG with Mr. Manish Madhukar, Mr. Abhigyan, Ms. Reya Paul, Ms. Nidhi Singh and Ms. Amruta Padhi, Advocates for UOI in Item No. 41.

Mr. Kushagra Kumar, SPC in Item 42.

Ms. Vaishali Gupta, Panel Counsel for GNCTD with Mr. Kartik



Sharma, Advocates in Item 42, 52 & 53.

Mr. Aakarsh Srivastava, Senior Standing Counsel with Ms. Farah Shah, Advocates for R-1 in 43.

Mr. Vedansh Anand, SPC with Mr. Kush Garg, Advocate in Item 46.

Mr. Vivek Sharma, Senior Panel Counsel for UOI in Item No. 47.

Ms. Ritu Reniwal, Sr. Panel Counsel in Item No. 49.

Ms. Urvi Mohan, Advocate for GNCTD in Item 50, 55, 56, 57, 58, 59.

Ms. Sangita Malhotra, SPC for R-4

Mr. Akash Panwar, SCJ with Mr. Lakshay Nagpal, Advocate for R-5 in Item No. 20

Mr. N.K. Aggarwal, SPC for R-3/UOI in Item No. 22.

Ms. RituReniwal, Advocate for UOI in Item No. 49.

Mr. Sameer Vashisht, Standing Counsel for GNCTD in Item No. 43.

Ms. Vertika Sharma, Mr. Kunal Goswami, Ms. Khushboo, Advocates for R-1 in Item No. 28.

Mr. Aditya Singla, Mr. Arvind Menon, Advocates in Items No. 27, 30, 31 and 49.

Mr. Kameshwar Nath Mishra, Senior Panel Counsel with Ms. Vidya Mishra, Advocate for R-2/UOI in Item No. 38.

Mr. Abhishek Saket, SPCG with Mr. Abhigyan, Mr. Manish Madhukar, Ms. Reya Paul, Ms. Amruta Padhi, Advocates for R/UOI in Item No. 41.

Mr. Kushagra Kumar, SPC for R/UOI in Item No. 42

Mr. Arnav Kumar, Mr. Keshav Mittal, Advocates for R/UOI in Item No. 21.

Mr. Tanveer Ahmed Ansari, Senior Panel Counsel for UOI in Item No. 25.

Mr. Sushil Kumar Pandey, Senior Panel Counsel for R/UOI in Item No. 23

Ms. Vertika Sharma, Mr. Kunal Goswami, Ms. Khushboo, Advocates for R-1 in Item No. 28.

Mr. Vedansh Anand, SPC with Mr. Kush Garg, Advocate for UOI in Item No. 46.

Mr. Manish Rohilla, SPC with Mr. Pradeep Kumar Yadav, Mr. Aman Singh, Mr. Abhishek Singh, Advocates for R-3 and R-4 in Item No. 28.

Mr. Brijesh Yadav, SPC with Ms. Nikita, Mr. Sandeep Yadav,



Mr. Anirudh Nagar, Mr. Rahul Yadav, Mr. Kunal Chaudhary, Mr. Amarjeet Singh, Advocates for R-2/UOI in Item No. 35.

Mr. Harish Kumar Garg and Ms. Nisha, Advocates for R-3/UOI in Item No. 53.

Mr Manoj Kumar Tyagi, SPC with Mr. Kapil Dev Yadav and Ms. Prachi Verma, Advocates for R-3/UOI in Item 56

Mr. Badar Mahmood, SPC for UOI with Mr. Ammar Ahmad, Adv. for UOI in Item No. 57

Ms. RituLavana, Ms. Akanksha Singh, Mr. Vijay Gupta, Mr. Lalit Pachauri, Ms.Katyani Dwivedi, Ms.DivyaKumari, Ms. Srishti Kumari, Mr. AnshuKumari, Ms. Anushka Mishra, Ms. Ishika Yadav, Ms. Kritika Tyagi, Ms. Deepti Arela, Mr. Purvit Jain, Ms. Vidhi Maheshwari, Advocates for R-1 in Item No. 49

Mr. Shouryendu Ray, SPC with Mr. YashendraSinghwal, Advocate for R/UOI in Item No. 33.

Mr. Syed Husain Adil Taqvi, Mr. Waseem, Mr. Hamza, Advocates in Item No. 39 and 54.

Ms. Sangita Malhotra, SPC for R-3/UOI

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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16.02.2026

1. Heard.
2. We permit the respondents to place on record their written submissions in the meantime.
3. In W.P.(C) 15240/2024, the order dated 10th December, 2025 is not complied with as is brought to our notice by counsel for respondent as the petitioner has not placed on record the reply to the show cause notice.
4. Mr. Ashish Batra, counsel for the petitioner in W.P.(C) 15240/2024 states that steps shall be taken within two weeks for reporting compliance.



Time as prayed is granted, however, we make it clear that if not complied with within two weeks from today, the petition be treated as dismissed without further reference to the Court.

5. List on 16th July, 2026.
6. Interim order (s), if any, wherever applicable, to continue till the next date of hearing.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 16, 2026

gs/sg