



\$~146,147,148,150, 151,152,155,156,166,167,168,178

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

# **CNR No. DLHC010841192024**

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

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

Through: Ms. Priyanka Singla, Adv.  
versus

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

.....Respondents

Through: Ms. Anushree Narain, SSC with  
Mr. Apurv Yadav and Mr.  
Naman Choula, Advs. for R-1.  
Mr. Aditya Singla, SSC CBIC,  
Ms. Arya Suresh Nair, Mr.  
Akhil Sharma, Mr. Dhananjay  
Gautam, Ms. Sakshi Chandna,  
Ms. Nehaol Venkateshwaran,  
Advocates  
Mr. Vedansh Anand, SPC with  
Mr. Shivam Kumar and Mr.  
Kush Garg, Advs. for UOI.  
Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Advocates for  
GNCTD.

(147)

# **CNR No. DLHC010872312024**

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

MANPAR ICON TECHNOLOGIES .....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K.  
Seth, Ms. Palak Mathur, Mr.  
Karanveer Singh and Mr.  
Rupesh Gupta, Advs.

versus

COMMISSIONER OF GST , DEPARTMENT OF TRADE



AND TAXES , NEW DELHI AND ORS .....Respondents

Through: Mr. Anurag Ojha, SSC with  
Mr. Dipak Raj, Mr. Aryaman  
Singh Chouhan, and Mr. Aditya  
Chaudhary, Advs.  
Ms. Vaishali Gupta, Panel  
Counsel ( Civil ) GNCTD with  
Ms. Rashi Aggarwal, Adv. for  
GNCTD.

(148)

# **CNR No. DLHC010881762024**

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

FABGAR OVERSEAS PVT LTD .....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K.  
Seth, Ms. Palak Mathur, Mr.  
Karanveer Singh and Mr.  
Rupesh Gupta, Advs.

versus

COMMISSIONER OF GST AND ORS. ....Respondents

Through: Ms. Vaishali Gupta, Panel  
Counsel ( Civil ) GNCTD with  
Ms. Rashi Aggarwal, Adv. for  
GNCTD.

(150)

# **CNR No. DLHC010887212024**

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

ABN INTERNATIONAL .....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K.  
Seth, Ms. Palak Mathur, Mr.  
Karanveer Singh and Mr.  
Rupesh Gupta, Advs.

versus

COMMISSIONER OF GST AND ORS. ....Respondents

Through: Ms. Vaishali Gupta, Panel  
Counsel ( Civil ) GNCTD with  
Ms. Rashi Aggarwal, Adv. for  
GNCTD.  
Mr Brijesh Yadav, SPC along  
with Ms. Nikita, Mr. Sandeep



Yadav, Mr. Sawan Saini, Mr.  
Anirudh Nagar, Mr. Atul  
Yadav, Mr. Rahul Yadav & Mr.  
Kunal Chaudhary, Advs. for R-  
2.

(151)

# **CNR No. DLHC010885502024**  
+ W.P.(C) 16717/2024 and CM APPL. 70713/2024  
CHITRUMAL JEWELS PRIVATE LIMITED THROUGH ITS  
AUTHORISED REPRESENTATIVE MR MANOJ KUMAR  
MANGLA .....Petitioner  
Through: Ms. Priyanka Singla, Adv.  
versus

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

.....Respondents  
Through: Ms. Anushree Narain, SSC with  
Mr. Apurv Yadav and Mr  
Naman Choula, Advs. for R-1.  
Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Advocates for  
GNCTD.

(152)

# **CNR No. DLHC010886052024**  
+ W.P.(C) 16733/2024 and CM APPL. 70744/2024  
CHITRUMAL JEWELS PRIVATE LIMITED THROUGH ITS  
AUTHORIZED REPRESENTATIVE MR. MANOJ KUMAR  
MANGLA .....Petitioner  
Through: Ms. Priyanka Singla, Adv.  
versus

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

.....Respondents  
Through: Ms. Anushree Narain, SSC with  
Mr. Apurv Yadav and Mr  
Naman Choula, Advs. for R-1.  
Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Advocates for  
GNCTD.



(155)

# **CNR No. DLHC010899802024**

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

SARASWATI PRINTERS

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth, Ms. Palak Mathur, Mr. Karanveer Singh and Mr. Rupesh Gupta, Advs.

versus

COMMISSIONER OF GST AND ORS. ....Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advocates for GNCTD.

(156)

# **CNR No. DLHC010903332024**

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

VIKAS JAIN PROPRIETOR JAINA TRADING COMPANY

.....Petitioner

Through: Mr. Ramashish and Mr. Rishabh Jain, Advs.

versus

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

Through: Mr. Abhishek Saket, SPCG with Mr. Manish Madhukar, Mr. Abhigyan, Ms. Reya Paul, Advs.

Ms. Vaishali Gupta, Panel Counsel ( Civil ) GNCTD with Ms. Rashi Aggarwal, Adv. for GNCTD.

(166)

# **CNR No. DLHC010241792025**

+ W.P.(C) 5395/2025 and CM APPL. 24648/2025

A B ENTERPRISES THROUGH ITS KARTA RAJESH MANGLA HUF

.....Petitioner

Through: Mr. M. A. Ansari, Ms. Tabbassum Firdause & Md. Imran Ahmad, Advs.  
Mr. Arvind Duggal, Adv.



versus

GOVT OF NCT OF DELHI & ORS. ....Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advocates for R-1/GNCTD.  
Mr. Sangita Malhotra, Adv. for R-4/UOI.

(167)

# **CNR No. DLHC010242192025**

+ W.P.(C) 5435/2025 and CM APPL. 24757/2025

BALAJEE IMPEX THROUGH ITS PROPRIETOR RAJESH KUMAR MANGLA .....Petitioner

Through: Mr. M. A. Ansari, Ms. Tabbassum Firdause & Md. Imran Ahmad, Advs.  
Mr. Arvind Duggal, Adv.

versus

GOVT. OF NCT OF DELHI & ORS. ....Respondents

Through: Ms. Vaishali Gupta, Panel Counsel ( Civil ) GNCTD with Ms. Rashi Aggarwal, Adv. for GNCTD.  
Mr. Chetanya Puri SPC along with Ms. Vidhi Gupta and Mr. Rishab Jain, Advs.

(168)

# **CNR No. DLHC010557292025**

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

OMNIA EXIM INC .....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth, Ms. Palak Mathur, Mr. Karanveer Singh and Mr. Rupesh Gupta, Advs.

versus

SALES TAX OFFICER DELHI AND ORS. ....Respondents

Through: Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Mr. Aryaman Singh Chouhan, and Mr. Aditya Chaudhary, Advs.  
Ms. Vaishali Gupta, Panel Counsel ( Civil ) GNCTD with



Ms. Rashi Aggarwal, Adv. for  
GNCTD.

(178)

# **CNR No. DLHC010135672026**  
+ W.P.(C) 4381/2026, CM APPL. 21391/2026 and CM APPL.  
21392/2026

SHAKUNTLAM ASSOCIATES THROUGH ITS  
PROPRIETOR MR ASHOK AGGARWAL .....Petitioner

Through: Ms. Priyanka Singla, Adv.  
versus

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

.....Respondents

Through: Ms. Vaishali Gupta, Panel  
Counsel ( Civil ) GNCTD with  
Ms. Rashi Aggarwal, Adv. for  
GNCTD.

**CORAM:**

**HON'BLE MR. JUSTICE ANIL KSHETARPAL**

**HON'BLE MS. JUSTICE MANMEET PRITAM SINGH  
ARORA**

**ORDER**

% **11.08.2026**

1. Apart from challenging the Notifications issued by the Central Government under the Central Goods and Services Tax Act, 2017 ('CGST Act'), the Notifications issued by the State Government under the Delhi Goods and Services Tax Act, 2017 ('DGST Act') have also been challenged.

2. By virtue of the aforesaid Notifications, the period prescribed for finalisation of proceedings has been extended.

3. Though the challenge to the Notifications issued by the Central Government under the CGST Act is pending consideration before the Supreme Court, the correctness and validity of the Notifications issued by the State Government under the DGST Act are required to be



examined by this Court.

4. List on 16.09.2026 in the "Supplementary List".
5. A photocopy of the order passed today be kept in the connected matters.

**ANIL KSHETARPAL, J.**

**MANMEET PRITAM SINGH ARORA, J.**  
**AUGUST 11, 2026/sp/shah**