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

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

R BHARGAVA AND ASSOCIATESPetitioner

Through: Ms. Sangeeta Gulati, Adv.

versus

GOVERNMENT OF NCT OF DELHI & ORS.Respondents

Through: Mr. Akash Panwar, Standing
Counsel(Jr.) and Ms. Jasleen Kaur
Anand, Adv. for R-5.
Mr. K.G. Gopalakrishnan, with Mr.
Girish K. Kaul, Ms. Aishwarya Singh
Rana, Adv.

32 WITH

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

SURENDER KUMAR GUPTA PROPRIETOR S K COLOURS AND
CHEMICALSPetitioner

Through: Mr. B.K. Tripathi and Mr. Rahul
Chauhan, Adv.

versus

GOVT OF NCT OF DELHI THROUGH CHIEF SECRETARY
& ORS.Respondents

Through: Mr. K.G. Gopalakrishnan, with Mr.
Girish K. Kaul, Ms. Aishwarya Singh
Rana, Adv.
Mr. Arnav Kumar CGSC with Mr.
Keshav Mittal, Adv.

33 WITH

+ **W.P.(C) 8184/2024 & CM APPL. 33581/2024**

GREENEDGE CLINIC PROPRIETOR VINAYAK ABBOT
THROUGH SPA PANKAJ JAGGIPetitioner

Through: Mr. Rakesh Kumar, Mr. Parveen
Kumar Gambhir Mr. Avinash Kapoor,
Mr. Harshit Vashisht, Mr. Shivdeep
Kumar Tripathi, Mr. Dipayan Gupta
and Mr. Naveen, Adv.

versus



COMMISSIONER DELHI GOODS AND SERVICE TAX AND
OTHERS

.....Respondents

Through: Mr. Sumit K. Batra, Adv.
Mr. N.K. Aggarwal, SPC R-3.
Mr. Akshay Amritanshu, SSC, with Ms.
Drishti Saraf, Adv.

34

WITH

+

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

ENGINEERS INDIA LIMITED

.....Petitioner

Through: Mr. Yogendra Aldak, Mr. Kunal
Kapoor, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Sushil Kumar Pandey and Ms.
Shivani Supriya, Advs. for R-1.
Mr. K.G. Gopalakrishnan, with Mr.
Girish K. Kaul, Ms. Aishwarya Singh
Rana, Advs.

35

WITH

+

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

MOTHER DAIRY FRUIT AND VEGETABLE
PRIVATE LIMITED

.....Petitioner

Through: Mr. Kamal Sawhney, Mr. Deepak
Tackur, Mr. Rishabh Mishra and Ms.
Aakansha Wadhwani, Advs.

versus

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

.....Respondents

Through: Mr. Anil Kumar Saxena and Mr.
Rajendra Rawat, Advs. for R-4.
Mr. K.G. Gopalakrishnan, with Mr.
Girish K. Kaul, Ms. Aishwarya Singh
Rana, Advs.
Mr. Vedansh Anand, SPC with Mr.
Kush Garg, Adv. for UOI.

36

WITH



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

DEEPAK KHANDELWAL PROPRIETOR

SHRI SHYAM METAL

.....Petitioner

Through: Mr. Rajesh Jain, Mr. Virag Tiwari, Mr.
Rishabh Jain and Mr. Ramashish, Advs.

versus

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

.....Respondents

Through: Mr. K.G. Gopalakrishnan, with Mr.
Girish K. Kaul, Ms. Aishwarya Singh
Rana, Advs.
Mr. Tanveer Ahmed Ansari, SPC for
UOI.

37

WITH

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

CM AIRTIME PROMOTION LLP

.....Petitioner

Through: Ms. Kavita Jha, Sr. Adv. with Mr.
Shammi Kapoor and Mr. Sandeep
Gupta, Advs.

versus

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

.....Respondents

Through: Mr. K.G. Gopalakrishnan, with Mr.
Girish K. Kaul, Ms. Aishwarya Singh
Rana, Advs.

38

WITH

+

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

AMAIRA ENTERPRISES THROUGH PROPRIETOR

KARAN PATNEY

.....Petitioner

Through: Mr. Rakesh Kumar, Mr. Parveen
Kumar Gambhir And Mr. Naveen,
Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. RituLavania, SPC, with Ms.
Akanksha Singh, Mr. Vikrant Deshwal,



Advs.

Mr. Aditya Singla, SSC CBIC with Ms. Arya Suresh Nair, Adv.

Mr. K.G. Gopalakrishnan, with Mr. Girish K. Kaul, Ms. Aishwarya Singh Rana, Advs.

39

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WITH

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

WORLD ART PRESS THROUGH ITS PROPRIETOR
MS RASHI BANSAL 2018 19

.....Petitioner

Through: Mr. Rakesh Kumar and Mr. Parveen
Kumar Gambhir, Advs.

versus

COMMISSIONER DELHI GOODS AND SERVICE TAX
AND OTHERS

.....Respondents

Through: Mr. K.G. Gopalakrishnan, with Mr.
Girish K. Kaul, Ms. Aishwarya Singh
Rana, Advs.
Mr. Manish Rohilla, SPC with Mr.
Pradeep Kumar Yadav, Adv.

40

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WITH

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

BANSON ENTERPRISES

.....Petitioner

Through:

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Monika Benjamin SCC with Ms.
Nancy Jain, Adv. for R-3.

41

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WITH

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

MOHINDER KUMAR PROPRIETOR
VMW ENTERPRISES

.....Petitioner

Through: Mr. Rajesh Jain, Mr. Virag Tiwari, Mr.
Rishabh Jain and Mr. Ramashish, Advs.

versus

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

.....Respondents

Through: Mr. Aditya Singla, SSC CBIC with Ms.



Arya Suresh Nair, Adv.
Mr. K.G. Gopalakrishnan, with Mr.
Girish K. Kaul, Ms. Aishwarya Singh
Rana, Advvs.

42

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WITH

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

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

Through: Ms. Priyanka Singhal and Mr. Tanmay
Mangal, Advvs.

versus

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

Through: Mr. Sumit K. Batra, Adv.
Mr. Aditya Singla, SSC CBIC with Ms.
Arya Suresh Nair, Adv.
Mr. Vedansh Anand with Mr. Kush
Garg, Adv. for UOI.

43

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WITH

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

MANPAR ICON TECHNOLOGIESPetitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth,
Ms. Palak Mathur and Mr. Karanveer
Singh, Advvs.

versus

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

Through: Mr. K.G. Gopalakrishnan, with Mr.
Girish K. Kaul, Ms. Aishwarya Singh
Rana, Advvs.

44

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WITH

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

FABGAR OVERSEAS PVT LTDPetitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth,
Ms. Palak Mathur and Mr. Karanveer
Singh, Advvs.



- versus
COMMISSIONER OF GST AND ORS.Respondents
Through: Mr. Shouryendu Ray, SPC with Mr.
Rishabh Agarwal, Advs.
Mr. K.G. Gopalakrishnan, with Mr.
Girish K. Kaul, Ms. Aishwarya Singh
Rana, Advs.
- 45 WITH
+ **W.P.(C) 16698/2024 & CM APPL. 70620/2024**
MANPAR EXIM INCPetitioner
Through: Mr. Chinmaya Seth, Mr. A.K. Seth,
Ms. Palak Mathur and Kr. Karanveer
Singh, Advs.
Mr. Pulkit Verma and Mr. Saket Jain,
Advs.
- versus
COMMISSIONER OF GST AND ORS.Respondents
Through: Mr. K.G. Gopalakrishnan, with Mr.
Girish K. Kaul, Ms. Aishwarya Singh
Rana, Advs.
- 46 WITH
+ **W.P.(C) 16710/2024 & CM APPL. 70687/2024**
ABN INTERNATIONALPetitioner
Through: Mr. Chinmaya Seth, Mr. A.K. Seth,
Ms. Palak Mathur and Kr. Karanveer
Singh, Advs.
- versus
COMMISSIONER OF GST AND ORS.Respondents
Through: Mr. Brijesh Yadav, SPC with Ms.
Nikita, and Mr. Sandeep Yadav, Advs.
for R-2.
Mr. K.G. Gopalakrishnan, with Mr.
Girish K. Kaul, Ms. Aishwarya Singh
Rana, Advs.
- 47 WITH
+ **W.P.(C) 16717/2024 & CM APPL. 70713/2024**
CHITRUMAL JEWELS PRIVATE LIMITED THROUGH ITS
AUTHORISED REPRESENTATIVE



MR MANOJ KUMAR MANGLAPetitioner
Through: Ms. Priyanka Singla, Mr. Udit Chauhan
and Mr. Aditya Prakash Arora, Adv.

versus

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

Through: Mr. Sumit K. Batra, Adv.
Mr. Ankur Yadav, SPC.

48
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WITH

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

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

Through:
versus

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

Through: Mr. Sumit K. Batra, Adv.
Mr. Ankur Yadav, SPC.

49
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WITH

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

ZETA INTERNATIONALPetitioner

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

versus

COMMISSIONER OF GST AND ORS.Respondents

Through: Mr. Kameshwar Nath Mishra, SPC
with Ms. Manisha and Mr. Shubhashish
Roy, and Mr. Arjun Gupta, Advs.
Mr. K.G. Gopalakrishnan, with Mr.
Girish K. Kaul, Ms. Aishwarya Singh
Rana, Advs.

50
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WITH

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

GAIA OVERSEASPetitioner



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

Mr. K.G. Gopalakrishnan, with Mr.
Girish K. Kaul, Ms. Aishwarya Singh
Rana, Advs.

versus

COMMISSIONER OF GST AND ORS.Respondents

Through: Mr. Pradeep Kumar Jha, S.P.C. /UOI.

WITH

51

+

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

SARASWATI PRINTERS

.....Petitioner

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

versus

COMMISSIONER OF GST AND ORS.Respondents

Through: Mr. Sumit K. Batra, Adv.

Mr. Shankar Kumar Jha, SPC-UOI

WITH

52

+

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

VIKAS JAIN PROPRIETOR JAINA

TRADING COMPANY

.....Petitioner

Through: Mr. Rajesh Jain, Mr. Virag Tiwari, Mr.
Rishabh Jain and Mr. Ramashish, Advs.

versus

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

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

WITH

53

+

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

M/S DINODIA FASHIONS THROUGH ITS PROP.

SH. AMIT KUMAR GUPTA

.....Petitioner

Through: Ms. Anjali Jha Manish, Mr. Priyadarshi
Manish and Ms. Madhuri Melegaonkar,
Advs.



versus
UNION OF INDIA AND ORS.Respondents
Through: Ms. Vaishali Gupta, Panel Counsel
(Civil)/GNCTD.
Mr. Kushagra Kumar, SPC.

54
+ WITH
W.P.(C) 17218/2024 & CM APPL. 73158/2024
M/S JAIN CEMENT UDYOG THROUGH PROPRIETOR
SH. SANJAY JAINPetitioner
Through: Mr. R.P. Singh and Mr. Yash
Aggarwal, Advs.

versus
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
THROUGH ITS CHAIRMAN & ANR.Respondents
Through:

55
+ WITH
W.P.(C) 17557/2024 & CM APPL. 74773/2024
M/S SUNRISE METAL IMPEXPetitioner
Through: Mr. Krishnamohan K. Menon and Ms.
Parul Sachdeva, Advs.

versus
UNION OF INDIA & ORS.Respondents
Through: Mr. Sumit K. Batra, Adv.

56
+ WITH
W.P.(C) 17753/2024 & CM APPL. 75512/2024
M/S FOREVER EXIM INDIA PRIVATE LIMITED THROUGH ITS
DIRECTOR SH. SANJAY JAINPetitioner
Through: Mr. R.P. Singh and Mr. Yash
Aggarwal, Advs.

versus
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
THROUGH ITS CHAIRMAN & ANR.Respondents
Through:

57
+ WITH
W.P.(C) 17754/2024 & CM APPL. 75514/2024
GULSHAN LAL DAWAR PROPRIETOR NARAIN DYES
AND CHEMICALSPetitioner
Through: Mr. Rajesh Jain, Mr. Virag Tiwari, Mr.



Rishabh Jain and Mr. Ramashish, Adv.

versus

COMMISSIONER OF DELHI GOODS AND SERVICES
TAX & ANR.

.....Respondents

Through: Mr. Sumit K. Batra, Adv.
Mr. VinishPhoghat, CGSPC.
Mr. Vedansh Anand, SPC with Mr.
Kush Garg, Adv.

58
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WITH

W.P.(C) 137/2025

ARUN BAREJA, SOLE PROPRIETOR

.....Petitioner

Through: Mr. Dayaar Singla and Mr. Rohit
Gupta, Adv.

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Mr. K.G. Gopalakrishnan, with Mr.
Girish K. Kaul, Ms. Aishwarya Singh
Rana, Adv.
Mr. Vivek Sharma, SPC for UOI.

59
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WITH

W.P.(C) 445/2025 & CM APPL. 2134/2025

M/S ASN TRADING CO. THROUGH ITS PROPRIETOR
SH. ARIF

.....Petitioner

Through: Mr. R.P. Singh and Mr. Yash
Aggarwal, Adv.

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
AND ANR

.....Respondents

Through: Mr. K.G. Gopalakrishnan, with Mr.
Girish K. Kaul, Ms. Aishwarya Singh
Rana, Adv.

60
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WITH

W.P.(C) 1001/2025 & CM APPL. 4969/2025

AMAIRA ENTERPRISES THROUGH PROPRIETOR
KARAN PATNEY

.....Petitioner

Through: Mr. Prabhat Kumar and Mr. Utkarsh
Kumar, Adv.

versus



- 61
+
UNION OF INDIA & ORS.Respondents
Through: Mr. Aditya Singla, SSC CBIC with Ms.
Arya Suresh Nair, Adv.
WITH
W.P.(C) 4540/2025 & CM APPL. 21018/2025
H.K. LABELS INDIAPetitioner
Through: Mr. AkshayAllagh, Av.
versus
- 62
+
GOODS AND SERVICE TAX OFFICER, DELHI DEPARTMENT
OF TRADE AND TAXES, GOVERNMENT OF NCT OF DELHI
& ANR.Respondents
Through: Ms. Urvi Mohan, Adv. for GNCTD.
WITH
W.P.(C) 5395/2025 & CM APPL. 24648/2025
A B ENTERPRISES THROUGH ITS KARTA RAJESH MANGLA
HUFPetitioner
Through: Mr. M. A. Ansari, Ms.
TabbassumFirdause, Mr. Sameed Salim
and Mr. Ahmad Ansari, Adv.
versus
GOVT OF NCT OF DELHI & ORS.Respondents
Through: Mr. Sumit K. Batra, Adv.
WITH
W.P.(C) 5435/2025 & CM APPL. 24757/2025
BALAJEE IMPEX THROUGH ITS PROPRIETOR RAJESH
KUMAR MANGLAPetitioner
Through: Mr. M. A. Ansari, Ms.
TabbassumFirdause, Mr. Sameed Salim
and Mr. Imran Ahmad, Adv.
versus
GOVT. OF NCT OF DELHI & ORS.Respondents
Through: Ms. Vaishali Gupta, Panel Counsel
(Civil)/ GNCTD.
Mr. Chetanya Puri, SCP for R-4&5.
WITH
W.P.(C) 12003/2025 & CM APPL. 49024/2025



OMNIA EXIM INCPetitioner
Through: Mr. Chinmaya Seth, Mr. A.K. Seth,
Ms. Palak Mathur and Kr. Karanveer
Singh, Advs.
versus

SALES TAX OFFICER DELHI AND ORS.Respondents
Through: Ms. Vaishali Gupta, Panel Counsel
(Civil)/GNCTD.
Mr. Harish Kumar Garg and Ms. Palak
Gupta, Adv for UOI.

65
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WITH
W.P.(C) 12313/2025 & CM APPL. 50232/2025
GAIA OVERSEASPetitioner
Through: Mr. Chinmaya Seth, Mr. A.K. Seth,
Ms. Palak Mathur and Kr. Karanveer
Singh, Advs.
versus

SALES TAX OFFICER CLASS II / AVATO WARD 53 ZONE 3
DELHI AND ORS.Respondents
Through: Mr. Sumit K. Batra, Adv.
Mr. Pradeep Kumar Jha, S.P.C. /UOI.

66
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WITH
W.P.(C) 12504/2025 & CM APPL. 51022/2025
ABN INTERNATIONALPetitioner
Through: Mr. Chinmaya Seth, Mr. A.K. Seth,
Ms. Palak Mathur and Kr. Karanveer
Singh, Advs.
versus

SALES TAX OFFICER CLASS II / AVATO WARD 56 ZONE 4
DELHI AND ORS.Respondents
Through: Ms. Urvi Mohan, Adv. for GNCTD.
Mr. Brijesh Yadav, SPC with Ms.
Nikita, and Mr. Sandeep Yadav, Advs.
for R-3.

67
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WITH
W.P.(C) 12505/2025 & CM APPL. 51028/2025
SANSKRITI EXIM PRIVATE LIMITEDPetitioner



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

versus

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

Through: Ms. Urvi Mohan, Adv. for GNCTD.
Mr. Manoj Kumar Tyagi, SPC with Ms.
Prachi Verma and Mr. Shekhar Tyagi,
Advs. for R-3/ UOI.

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WITH

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W.P.(C) 12572/2025 & CM APPL. 51231/2025
MANPAR ICON TECHNOLOGIESPetitioner

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

versus

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

Through: Ms. Urvi Mohan, Adv. for GNCTD.

69

WITH

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W.P.(C) 12594/2025 & CM APPL. 51365/2025
MANPAR EXIM INCPetitioner

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

versus

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

Through: Ms. Urvi Mohan, Adv. for GNCTD.

70

AND

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

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

versus

SALES TAX OFFICER CLASS II / AVATO WARD 53 ZONE 3



DELHI AND ORS.

.....Respondents

Through: Ms. Sangita Malhotra and Mr. V.K. Gupta, Advs.

Ms. Urvi Mohan, Adv. for GNCTD.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **10.12.2025**

1. This hearing has been done through hybrid mode.
2. Ld. Counsel for the Respondents seeks further time to file the written submissions.
3. It is made clear that no further adjournments shall be granted.
4. In **W.P.(C) 15240/2024**, Ms. Benjamin, ld. SSC submits that the documents referred to in the petition shall be brought on record by the Petitioner. It is made clear that the reply filed by the Petitioner before the Department in response to the show cause notice shall be brought on record. If the same is not brought on record before the next date of hearing, the petition would be liable to be dismissed.
5. List on 16th February, 2026.
6. Interim orders to continue.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 10, 2025/pd/ss