



\$~6 to 19, 51, 52, 59 to 101, 118, 119, 120, 122

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

6

+ W.P.(C) 2454/2026 & CM APPL. 11926/2026
AURO VENTURES

.....Petitioner

versus

SALES TAX OFFICER CLASS II / AVATO WARD 70 ZONE 4
DELHI AND ORS

.....Respondents

7

+ W.P.(C) 3638/2026 & CM APPL. 17756/2026
M/S D A ENTERPRISES

.....Petitioner

versus

SALES TAX OFFICER CLASS II/AVATO, WARD 16 &
ORS.

.....Respondents

8

+ W.P.(C) 4497/2026 & CM APPL. 21876/2026
NAVEEN KUMAR GUPTA

.....Petitioner

versus

COMMISSIONER STATE GOODS AND SERVICES TAX DELHI
& ANR.

.....Respondents

9

+ W.P.(C) 4946/2026, CM APPL. 24299/2026 & CM APPL.
24300/2026

HOLY FAITH INTERNATIONAL (P) LTD.

.....Petitioner

versus



UNION OF INDIA & ORS.

.....Respondents

10

+ W.P.(C) 5251/2026, CM APPL. 25731/2026 & CM APPL.
25732/2026

HOLY FAITH INTERNATIONAL (P) LTD.

.....Petitioner

versus

UNION OF INDIA & ORS.

.....Respondents

11

+ W.P.(C) 5332/2026, CM APPL. 26123/2026 & CM APPL.
26124/2026

HOLY FAITH INTERNATIONAL (P) LTD.

.....Petitioner

versus

UNION OF INDIA & ORS.

.....Respondents

12

+ W.P.(C) 5351/2026, CM APPL. 26225/2026 & CM APPL.
26226/2026

HOLY FAITH INTERNATIONAL (P) LTD.

.....Petitioner

versus

UNION OF INDIA & ORS.

.....Respondents

13

+ W.P.(C) 5526/2026, CM APPL. 27080/2026 & CM APPL.
27081/2026



JAG MOHAN AGGARWAL PROP. OF M/S MANBHAVAN
INDUSTRIESPetitioner

versus

UNION OF INDIA & ORS.Respondents

14

+ W.P.(C) 5882/2026, CM APPL. 28884/2026 & CM APPL.
28885/2026

JAG MOHAN AGGARWAL PROP. OF M/S MANBHAVAN
INDUSTRIESPetitioner

versus

UNION OF INDIA & ORS.Respondents

15

+ W.P.(C) 6126/2026, CM APPL. 30149/2026 & CM APPL.
30150/2026

RAGHAV UDYOG THROUGH ITS PARTNER MR. DEVENDER
KUMARPetitioner

versus

COMMISSIONER DELHI GOODS AND SERVICES TAX
& ORS.Respondents

16

+ W.P.(C) 7126/2026, CM APPL. 34899/2026 & CM APPL.
34900/2026



ADAM SMITH COMMODITIES PVT. LTD. THROUGH ITS
DIRECTOR ASHISH MADANPetitioner

versus

UNION OF INDIA REVENUE SECRETARY, MINISTRY OF
FINANCE & ANR.Respondents

17

+ W.P.(C) 7144/2026 & CM APPL. 35002/2026

ADAM SMITH COMMODITIES PVT. LTD. THROUGH ITS
DIRECTOR ASHISH MADANPetitioner

versus

UNION OF INDIA & ANR.Respondents

18

+ W.P.(C) 7172/2026, CM APPL. 35097/2026 & CM APPL.
35098/2026

AGGARWAL TRADING CO.Petitioner

versus

UNION OF INDIA & ORS.Respondents

19

+ W.P.(C) 7174/2026, CM APPL. 35101/2026 & CM APPL.
35102/2026

D.S. POLYMERSPetitioner

versus

UNION OF INDIA & ORS.Respondents



51

+ W.P.(C) 3491/2026 & CM APPL. 16849/2026
MS MONNET PROJECTS INDIA PRIVATE
LIMITED

.....Petitioner

versus

UOI & ORS

.....Respondents

52

+ W.P.(C) 3564/2026, CM APPL. 17256/2026 & CM APPL.
17257/2026

SHRI RAM TRADERS

.....Petitioner

versus

UNION OF INDIA & ORS.

.....Respondents

59

+ W.P.(C) 6643/2026, CM APPL. 32684/2026, CM APPL. 32685/2026
& CM APPL. 32686/2026

PARUL CREATIONS

.....Petitioner

versus

SALES TAX OFFICER CLASS II / AVATO WARD 61 ZONE 5
DELHI AND ORS

.....Respondents

60

+ W.P.(C) 6644/2026, CM APPL. 32687/2026, CM APPL. 32688/2026
& CM APPL. 32689/2026



PARUL CREATIONS

.....Petitioner

versus

SALES TAX OFFICER CLASS II / AVATO WARD 61 ZONE 5
DELHI AND ORS.

.....Respondents

61

+

W.P.(C) 15840/2023 & CM APPL. 48924/2025
R BHARGAVA AND ASSOCIATES

.....Petitioner

versus

GOVERNMENT OF NCT OF DELHI & ORS.

.....Respondents

62

+

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

63

+

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

64

+

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



ENGINEERS INDIA LIMITED

.....Petitioner

versus

UNION OF INDIA & ORS.

.....Respondents

65

+ 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

66

+ 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

67

+ 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

68

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



AMAIRA ENTERPRISES THROUGH PROPRIETOR
KARAN PATNEYPetitioner

versus

UNION OF INDIA & ORS.Respondents

69

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

WORLD ART PRESS THROUGH ITS PROPRIETOR
MS RASHI BANSAL 2018 19Petitioner

versus

COMMISSIONER DELHI GOODS AND SERVICE
TAX AND OTHERSRespondents

70

+ W.P.(C) 15240/2024, CM APPL. 64011/2024 & CM APPL.
44389/2026

BANSON ENTERPRISESPetitioner

versus

UNION OF INDIA & ORS.Respondents

71

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

MOHINDER KUMAR PROPRIETOR
VMW ENTERPRISESPetitioner

versus

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

72

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



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

versus

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

73

+ W.P.(C) 16543/2024 & CM APPL. 69950/2024
MANPAR ICON TECHNOLOGIESPetitioner

versus

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

74

+ W.P.(C) 16645/2024 & CM APPL. 70407/2024
FABGAR OVERSEAS PVT LTDPetitioner

versus

COMMISSIONER OF GST AND ORS.Respondents

75

+ W.P.(C) 16698/2024 & CM APPL. 70620/2024
MANPAR EXIM INCPetitioner

versus

COMMISSIONER OF GST AND ORS.Respondents

76

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

versus



COMMISSIONER OF GST AND ORS.

.....Respondents

77

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

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

.....Petitioner

versus

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

.....Respondents

78

+ 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

79

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

ZETA INTERNATIONAL

.....Petitioner

versus

COMMISSIONER OF GST AND ORS.

.....Respondents

80

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

GAIA OVERSEAS

.....Petitioner



versus

COMMISSIONER OF GST AND ORS.

.....Respondents

81

+

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

SARASWATI PRINTERS

.....Petitioner

versus

COMMISSIONER OF GST AND ORS.

.....Respondent

82

+

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

83

+

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

84

+

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

85

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

M/S SUNRISE METAL IMPEXPetitioner

versus

UNION OF INDIA & ORS.Respondents

86

+ W.P.(C) 17753/2024 & CM APPL. 75512/2024

M/S FOREVER EXIM INDIA PRIVATE LIMITED
THROUGH ITS DIRECTOR SH. SANJAY JAINPetitioner

versus

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

87

+ W.P.(C) 17754/2024 & CM APPL. 75514/2024

GULSHAN LAL DAWAR PROPRIETOR NARAIN DYES
AND CHEMICALSPetitioner

versus

COMMISSIONER OF DELHI GOODS AND SERVICES
TAX & ANR.Respondents

88

+ W.P.(C) 137/2025

ARUN BAREJA, SOLE PROPRIETORPetitioner

versus

UNION OF INDIA & ANR.Respondents

89

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



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

.....Petitioner

versus

CENTRAL BOARD OF INDIRECT TAXES AND
CUSTOMS AND ANR

.....Respondents

90

+

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

AMAIRA ENTERPRISES THROUGH PROPRIETOR
KARAN PATNEY

.....Petitioner

versus

UNION OF INDIA & ORS.

.....Respondents

91

+

W.P.(C) 4540/2025 & CM APPL. 21018/2025

H.K. LABELS INDIA

.....Petitioner

versus

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

.....Respondents

92

+

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

A B ENTERPRISES THROUGH ITS KARTA
RAJESH MANGLA HUF

.....Petitioner

versus

GOVT OF NCT OF DELHI & ORS.

.....Respondents

93

+

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

BALAJEE IMPEX THROUGH ITS PROPRIETOR
RAJESH KUMAR MANGLA

.....Petitioner



versus

GOVT. OF NCT OF DELHI & ORS.

.....Respondents

94

+

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

OMNIA EXIM INC

.....Petitioner

versus

SALES TAX OFFICER DELHI AND ORS.

.....Respondents

95

+

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

96

+

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

97

+

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



98

+ 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

99

+ 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

100

+ 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

101

+ W.P.(C) 4381/2026

SHAKUNTILAM ASSOCIATES THROUGH ITS PROPRIETOR
MR ASHOK AGGARWAL

.....Petitioner

versus

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

.....Respondents

118



- 119 + W.P.(C) 9527/2026 & CM APPL. 44301/2026
M/S T AND T INTERNATIONALPetitioner
versus
UNION OF INDIA & ORS.Respondents
- 120 + W.P.(C) 9528/2026 & CM APPL. 44302/2026
M/S T AND T INTERNATIONALPetitioner
versus
UNION OF INDIA & ORS.Respondents
- 122 + W.P.(C) 9529/2026 & CM APPL. 44303/2026
M/S EBSCO INFORMATION SERVICES INDIA PVT. LTD.
.....Petitioner
versus
UNION OF INDIA & ORS.Respondents
- 122 + W.P.(C) 9531/2026 & CM APPL. 44306/2026
M/S EBSCO INFORMATION SERVICES INDIA PVT. LTD.
.....Petitioner
versus
UNION OF INDIA & ORS.Respondents
Through:

Appearance for the parties.

Mr. Prince Nagpal, Adv. for Petitioner in item.118, 119, 120 & 122

Mr. Mannat Waraich, Ms. Anshika Aggarwal, Ms. Bhava Sharma, Advs. for
Petitioner in item No. 25



Ms. Kavita Jha, Sr.Adv. with Mr. Shammi Kapoor, Advs. for Petitioner in Item No. 67

Mr. Ramashish, Mr. Rishabh Jain, Advs. for Petitioner in item 66, 71

Mr. Prabhat Kumar, Mr. Samarth, Advs. for Petitioner in item 90, 68

Ms. Sangita Malhotra, SPC for UOI in item No. 92, 100,

Ms. Uma Prasunabachu, Adv. in item 52

Mr. Arif Ahmed Khan Mr. Shaziya Fahim, Mr. Afroz Ahmad Khan, Ms. Gauri Grover, Advs. in item 16 & 17

Mr. Deepansh Sharma, GP in item No. 88

Mr. Vinay Kaushik, GP, in item No. 59 & 60

Mr. Vishal Chadha, Sr. SC with Mr. Chandan Kumar, Adv for Respondent. in item 45

Mr. Ajit Kumar Pathak, SPC along with Mr. Rajiv Kumar Sinha, Ms. Akriti Pathak, Adv. for UOI in item 51

Mr. Izhar Ahmad, SPC for UOI in item 15

Mr. Manish Rohilla, SCP along with Mr. Pradeep Kumar Yadav, Advs. for UOI in item 69

Mr. Kushal Kumar, Sr. Panel Counsel for UOI in item 85

Mr. Vedansh Anand, SPC with Mr. Shivam Kumar, GP with Mr. Kush Garg, Adv. for UOI in item No. 87, 85, 72, 70, 65

Mr. Sushil Kumar Pandey, SPC in item 64

Mr. Udit Dedhiya, SPC with Ms. Apurva Sachdev, Mr. Preyansh Gupta, Advs. for UOI in item 9-10

Mr. Neeraj Dubey, SPC for UOI in item 7

Mr. N. K. Aggarwal, SPC for UOI in item 63



CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MS. JUSTICE SHAIL JAIN

ORDER
16.07.2026

%

1. Vide Resolution dated 15.07.2026 issued by the Delhi High Court Bar Association, it has been informed that the members of the Bar are abstaining from work today, i.e., 16.07.2026. However, there are some appearance on behalf of the learned Counsel representing the parties.
2. Accordingly, the matter is adjourned to 06.08.2026 in the Supplementary List.
3. A photocopy of the order passed today be kept in the connected matters.

ANIL KSHETARPAL, J

SHAIL JAIN, J

JULY 16, 2026

Pallavi