



\$~111, 113 to 173, 184, 1, 2, 6, 7, 11 to 13, 30, 31, 38, 39, 43, 53 and 102

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

(111)

CNR No. DLHC010335532024

+ W.P.(C) 7982/2024 and CM APPL. 32928/2024

M/S A.G. ENTERPRISES

.....Petitioner

Through: Ms. Bimal Jain, Ms. Ishika Agarwal, Mr. Anurag Jain and Ms. Somya Sinha, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs.
Mr. Vedansh Anand, SPC along with Mr. Shivam Kumar, GP and Mr. Kush Garg, Adv.
Mr. Jatin Singh, Adv.

(113)

CNR No. DLHC010505632023

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

R BHARGAVA AND ASSOCIATES

.....Petitioner

Through: [Appearance not given]

versus

GOVERNMENT OF NCT OF DELHI & ORS.

.....Respondents

Through: Ms. Urvi Mohan and Mr. Sumit Kumar, Advs.

(114)

CNR No. DLHC010281132024

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

SURENDER KUMAR GUPTA PROPRIETOR S K COLOURS AND CHEMICALS

.....Petitioner

Through: Mr. A. K. Babbar, Adv.



versus

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

Through: Mr. N. K. Aggarwal, SPC.
Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Advs.
Ms. Vaishali Gupta, PC along
with Ms. Aanchal Rajput, Adv.

(115)

CNR No. DLHC010341902024

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

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
Tripathi, Mr. Sonia Kapoor,
Ms. Vhavini Vashisht and Mr.
Naveen, Advs.

versus

COMMISSIONER DELHI GOODS AND SERVICE TAX
AND OTHERSRespondents

Through: Mr. Ruchesh Sinha, SSC along
with Ms. Upasna Vashistha,
Adv.
Mr. N. K. Aggarwal, SPC along
with Mr. Anshul Sura, Adv.

(116)

CNR No. DLHC010391822024

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

ENGINEERS INDIA LIMITEDPetitioner

Through: Mr. Yogendra Aldak and Mr.



Kunal Kapoor, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Sushil kumar Pandey, SPC
along with Mr. Aman Kumar
Pandey and Mr. Pradip Sharma,
Advs.

Mr. Jatin Singh, Adv.

Ms. Vaishali Gupta, PC along
with Ms. Aanchal Rajput, Adv.

(117)

CNR No. DLHC010455112024

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

MOTHER DAIRY FRUIT AND VEGETABLE PRIVATE
LIMITED

.....Petitioner

Through: Mr. Kamal Sawhney, Mr.
Deepak Thackur, Mr. Rishabh
Mishra and Mr. Tanmay Singh,
Advs.

versus

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

.....Respondents

Through: Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Advs.

Mr. Vedansh Anand, SPC along
with Mr. Shivam Kumar, GP
and Mr. Kush Garg, Adv.

(118)

CNR No. DLHC010671172024

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

DEEPAK KHANDELWAL PROPRIETOR SHRI SHYAM
METAL

.....Petitioner



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

versus

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

Through: Mr. Anurag Ojha, SSC along
with Mr. Dipak Raj and Mr.
Aditya Choudhary, Advs.
Mr. Tanveer Ahmed Ansari,
SPC.

(119)

CNR No. DLHC010730312024

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

CM AIRTIME PROMOTION LLPPetitioner

Through: [Appearance not given]

versus

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

Through: [Appearance not given]

(120)

CNR No. DLHC010730832024

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

AMAIRA ENTERPRISES THROUGH PROPRIETOR
KARAN PATNEYPetitioner

Through: Mr. Prabhat Kumar, Mr. A. K.
Singh and Ms. Utkash Kumar,
Advs.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Aditya Singla, SSC along
with Ms. Arya Suresh Nair, Mr.



Dhananjay Gautam, Mr. Akhil
and Ms. Sakshi Chandna, Advs.

(121)

CNR No. DLHC010733922024

+ W.P.(C) 15011/2024 and CM APPL. 62972/2024
WORLD ART PRESS THROUGH ITS PROPRIETOR MS
RASHI BANSAL 2018 19Petitioner
Through: Mr. Rakesh Kumar, Mr.
Parveen Kumar Gambhir and
Mr. Naveen, Advs.

versus

COMMISSIONER DELHI GOODS AND SERVICE TAX
AND OTHERSRespondents
Through: Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Advs.
Ms. Vertika Sharma and Ms.
Khushboo, Advs.

(122)

CNR No. DLHC010752702024

+ W.P.(C) 15240/2024, CM APPL. 64011/2024 and CM APPL.
44389/2026
BANSON ENTERPRISESPetitioner
Through: [Appearance not given]

versus

UNION OF INDIA & ORS.Respondents
Through: Mr. Sarvan Kumar, SPC along
with Ms. Priya Dwivedi, Adv.
Mr. Vedansh Anand, SPC along
with Mr. Shivam Kumar, GP
and Mr. Kush Garg, Adv.
Ms. Monica Benjamin, SSC
along with Ms. Laiba Arif and
Ms. Prerika Narang, Advs.
Mr. Anurag Ojha, SSC along



with Mr. Dipak Raj and Mr.
Aditya Choudhary, Advs.
Mr. Tushar Sannu and Mr
Parveen Bansal, Advs.

(123)

CNR No. DLHC010764722024

+ W.P.(C) 15389/2024 and CM APPL. 64531/2024
MOHINDER KUMAR PROPRIETOR VMW ENTERPRISES
.....Petitioner
Through: Mr. Ramashish and Mr.
Rishabh Jain, Advs.

versus

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

Through: Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Advs.
Mr. Premtosh K. Mishra, CGSC
along with Mr. Anubhav
Upadhyay Adv.
Mr. Aditya Singla, SSC, CBIC
with Ms. Arya Suresh Nair, Mr.
Dhananjay Gautam, Mr. Akhil
and Ms. Sakshi Chandna, Advs.
Mr. Syed Abdul Haseeb, CGSC
along with Mr. Muhammad
Aamir Khan, Adv.
Mr. Anurag Ojha, SSC along
with Mr. Dipak Raj, Mr.
Aryaman Singh Chouhan and
Mr. Aditya Chaudhary, Advs.

(124)

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 JAINPetitioner
Through: Ms. Priyanka Singla, Adv.

versus

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

.....Respondents
Through: Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Advs.
Ms. Anushree Narain, SCC
along with Mr. Apurv Yadav
and Mr. Naman Choula, Advs.
Mr. Vedansh Anand, SPC along
with Mr. Shivam Kumar, GP
and Mr. Kush Garg, Adv.
Mr. Aditya Singla, SSC along
with Ms. Arya Suresh Nair, Mr.
Dhananjay Gautam, Mr. Akhil
and Ms. Sakshi Chandna, Advs.

(125)

CNR No. DLHC010872312024

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

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

versus

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

Through: Mr. Badar Mahmood, SPC
along with Mr. Ammar Ahmad,
Adv.

(126)

CNR No. DLHC010881762024

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



FABGAR OVERSEAS PVT LTDPetitioner
Through: Mr. Chinmaya Seth, Mr. A. K.
Seth, Ms. Palak Mathur and Mr.
Karanveer Singh, Adv.

versus

COMMISSIONER OF GST AND ORS.Respondents
Through: Mr. Shouryendu Ray, SPC
along with Mr. Yashendra
Singhwal, Adv.

(127)

CNR No. DLHC010882442024

+ W.P.(C) 16698/2024 and CM APPL. 70620/2024
MANPAR EXIM INCPetitioner
Through: Mr. Chinmaya Seth, Mr. A. K.
Seth, Ms. Palak Mathur and Mr.
Karanveer Singh, Adv.

versus

COMMISSIONER OF GST AND ORS.Respondents
Through: [Appearance not given]

(128)

CNR No. DLHC010887212024

+ W.P.(C) 16710/2024 and CM APPL. 70687/2024
ABN INTERNATIONALPetitioner
Through: Mr. Chinmaya Seth, Mr. A. K.
Seth, Ms. Palak Mathur and Mr.
Karanveer Singh, Adv.

versus

COMMISSIONER OF GST AND ORS.Respondents
Through: [Appearance not given]

(129)

CNR No. DLHC010885502024



+ W.P.(C) 16717/2024 and CM APPL. 70713/2024
CHITRUMAL JEWELS PRIVATE LIMITED THROUGH ITS
AUTHORISED REPRESENTATIVE MR MANOJ KUMAR
MANGLAPetitioner

Through: Ms. Priyanka Singla, Adv.

versus

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

.....Respondents

Through: Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Advs.
Ms. Anushree Narain, SCC
along with Mr.Apurv Yadav
and Mr.Naman Choula, Advs.

(130)

CNR No. DLHC010886052024

+ W.P.(C) 16733/2024 and CM APPL. 70744/2024
CHITRUMAL JEWELS PRIVATE LIMITED THROUGH ITS
AUTHORIZED REPRESENTATIVE MR. MANOJ KUMAR
MANGLAPetitioner

Through: Ms. Priyanka Singla, Adv.

versus

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

.....Respondents

Through: Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Advs.
Ms. Anushree Narain, SCC
along with Mr.Apurv Yadav
and Mr.Naman Choula, Advs.

(131)

CNR No. DLHC010894892024

+ W.P.(C) 16870/2024 and CM APPL. 71450/2024
ZETA INTERNATIONALPetitioner



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

versus

COMMISSIONER OF GST AND ORS.Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs.
Mr. Kameshwar Nath Mishra, SPC along with Mr. Subham Prasad and Mr. Rahul Pal, Advs.

(132)

CNR No. DLHC010895132024

+ W.P.(C) 16894/2024 and CM APPL. 71589/2024
GAIA OVERSEAS

.....Petitioner

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

versus

COMMISSIONER OF GST AND ORS.Respondents

Through: [Appearance not given]

(133)

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 and Mr. Karanveer Singh, Advs.

versus

COMMISSIONER OF GST AND ORS.Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs.



Mr. Shankar K. Jha, SPC.

(134)

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, Advs.

versus

PR. COMMISSIONER OF DELHI GOODS AND SERVICES
TAX & ORS.Respondents
Through: [Appearance not given]

(135)

CNR No. DLHC010915782024

+ W.P.(C) 17034/2024 and CM APPL. 72158/2024
M/S DINODIA FASHIONS THROUGH ITS PROP. SH.
AMIT KUMAR GUPTAPetitioner
Through: Mr. Sachin Shukla, Adv.

versus

UNION OF INDIA AND ORS.Respondents
Through: Mr. Kushagra Kumar, SPC.

(136)

CNR No. DLHC010926722024

+ W.P.(C) 17218/2024 and CM APPL. 73158/2024
M/S JAIN CEMENT UDYOG THROUGH PROPRIETOR SH.
SANJAY JAINPetitioner
Through: [Appearance not given]

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
THROUGH ITS CHAIRMAN & ANR.Respondents
Through: Mr. Aakarsh Srivastava, SPC



along with Mr. Anand Pandey,
Adv.

Mr. Brijesh Yadav, SPC along
with Ms. Nikita, Mr. Sandeep
Yadav, Mr. Sawan Saini, Mr.
Anirudh Nagar, Mr Atul Yadav
and Mr. Kunal Chaudhary,
Advs.

(137)

CNR No. DLHC010953262024

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

M/S SUNRISE METAL IMPEX

.....Petitioner

Through: Mr. Krishnamohan K. Menon
and Ms. Prerna Jain Kala,
Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Kushal Kumar, SPC.
Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Advs.
Mr. Vedansh Anand, SPC along
with Mr. Shivam Kumar, GP
and Mr. Kush Garg, Adv.

(138)

CNR No. DLHC010975802024

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

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

Through: [Appearance not given]

versus

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

Through: [Appearance not given]



(139)

CNR No. DLHC010975812024

+ W.P.(C) 17754/2024 and CM APPL. 75514/2024
GULSHAN LAL DAWAR PROPRIETOR NARAIN DYES
AND CHEMICALSPetitioner
Through: Mr. Ramashish and Mr. Rajeev
Jain, Advs.

versus

COMMISSIONER OF DELHI GOODS AND SERVICES
TAX & ANR.Respondents
Through: Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Advs.
Mr. Vedansh Anand, SPC along
with Mr. Shivam Kumar, GP
and Mr. Kush Garg, Adv.

(140)

CNR No. DLHC010996612024

+ W.P.(C) 137/2025
ARUN BAREJA, SOLE PROPRIETORPetitioner
Through: [Appearance not given]

versus

UNION OF INDIA & ANR.Respondents
Through: Mr. Vivek Sharma, SPC.

(141)

CNR No. DLHC010009042025

+ W.P.(C) 445/2025 and CM APPL. 2134/2025
M/S ASN TRADING CO. THROUGH ITS PROPRIETOR SH.
ARIFPetitioner
Through: [Appearance not given]

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
AND ANRRespondents



Through: [Appearance not given]

(142)

CNR No. DLHC010027652025

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

Through: [Appearance not given]

versus

UNION OF INDIA & ORS.Respondents

Through: Ms. Ritu Reniwal, SPC.
Mr. Aditya Singla, SSC along
with Ms. Arya Suresh Nair, Mr.
Dhananjay Gautam, Mr. Akhil
and Ms. Sakshi Chandna, Adv.

(143)

CNR No. DLHC010200082025

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

Through: Mr. Akshay Allag, Adv.

versus

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

Through: Ms. Urvi Mohan, Mr. Sumit
Kumar and Ms. Mahika Bisht,
Adv.

(144)

CNR No. DLHC010241792025

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

Through: Mr. M. A. Ansari and Ms.
Tabbasum Firdause, Adv.



versus

GOVT OF NCT OF DELHI & ORS.Respondents
Through: Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Adv.
Ms. Sangita Malhotra, SPC.

(145)

CNR No. DLHC010242192025

+ W.P.(C) 5435/2025 and CM APPL. 24757/2025
BALAJEE IMPEX THROUGH ITS PROPRIETOR RAJESH
KUMAR MANGLAPetitioner
Through: Mr. M. A. Ansari and Ms.
Tabbasum Firdause, Adv.

versus

GOVT. OF NCT OF DELHI & ORS.Respondents
Through: Mr. Chetanya Puri, SPC along
with Ms. Vidhi Gupta, Mr.
Rishabh Jain and Mr. Mudit
Gupta, Adv.

(146)

CNR No. DLHC010557292025

+ W.P.(C) 12003/2025 and CM APPL. 49024/2025
OMNIA EXIM INCPetitioner
Through: Mr. Chinmaya Seth, Mr. A. K.
Seth, Ms. Palak Mathur and Mr.
Karanveer Singh, Adv.

versus

SALES TAX OFFICER DELHI AND ORS.Respondents
Through: [Appearance not given]

(147)

CNR No. DLHC010571502025

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



GAIA OVERSEAS

.....Petitioner

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

versus

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

.....Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Adv.

(148)

CNR No. DLHC010591852025

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

ABN INTERNATIONAL

.....Petitioner

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

versus

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

.....Respondents

Through: Ms. Urvi Mohan, Mr. Sumit Kumar and Ms. Mahika Bisht, Adv.

(149)

CNR No. DLHC010591862025

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

SANSKRITI EXIM PRIVATE LIMITED

.....Petitioner

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

versus

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

.....Respondents



Through: Mr. Manoj Kumar Tyagi, SPC.
Ms. Urvi Mohan, Mr. Sumit
Kumar and Ms. Mahika Bisht,
Adv.

(150)

CNR No. DLHC010591932025

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

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

versus

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

Through: Ms. Urvi Mohan, Mr. Sumit
Kumar and Ms. Mahika Bisht,
Adv.
Mr. Badar Mahmmmod, SPC
along with Mr. Ammar Ahmad,
Adv.

(151)

CNR No. DLHC010590042025

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

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

versus

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

Through: Ms. Urvi Mohan, Mr. Sumit
Kumar and Ms. Mahika Bisht,
Adv.



(152)

CNR No. DLHC010591392025

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

AADHAAR INDIA

.....Petitioner

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

versus

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

Through: Ms. Sangita Malhotra, SPC.
Ms. S. S. Surana, CGSC along
with Mr. Waseem Ahmad, Adv.
Ms. Urvi Mohan, Mr. Sumit
Kumar and Ms. Mahika Bisht,
Advs.

(153)

CNR No. DLHC010065172026

+ W.P.(C) 2454/2026 and CM APPL. 11926/2026

AURO VENTURES

.....Petitioner

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

versus

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

Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs.

(154)

CNR No. DLHC010102202026

+ W.P.(C) 3491/2026 and CM APPL. 16849/2026

MS MONNET PROJECTS INDIA PRIVATE LIMITED

.....Petitioner



Through: Mr. Sunil Upadhyay, Adv.

versus

UOI & ORS

.....Respondents

Through: Ms. Namrah Nasir, Adv.
Mr. Ajit Kumar Pathak, SPC
along with Mr. Sanjay Kumar
Mishra, Ms. Monika Singh and
Ms. Akriti Pathak, Adv.
Ms. Urvi Mohan, Mr. Sumit
Kumar and Ms. Mahika Bisht,
Adv.

(155)

CNR No. DLHC010103512026

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

SHRI RAM TRADERS

.....Petitioner

Through: Mr. Puneet Rai, Ms. Srishti
Sharma, Ms. Nancy Jain and
Mr. Aryan Mittal, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Adv.

(156)

CNR No. DLHC010108132026

+ W.P.(C) 3638/2026 and CM APPL. 17756/2026

M/S D A ENTERPRISES

.....Petitioner

Through: Mr. Pulkit Verma and Mr.
Saket Jain, Adv.

versus

SALES TAX OFFICER CLASS II/AVATO, WARD 16 &



ORS.Respondents
Through: [Appearance not given]

(157)

CNR No. DLHC010135672026

+ W.P.(C) 4381/2026, CM APPL. 21391/2026 and CM APPL. 21392/2026

SHAKUNTLAM ASSOCIATES THROUGH ITS
PROPRIETOR MR ASHOK AGGARWALPetitioner

Through: Ms. Priyanka Singla, Adv.

versus

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

....Respondents

Through: Ms. Namrah Nasir, Adv.

(158)

CNR No. DLHC010138802026

+ W.P.(C) 4497/2026, CM APPL. 21876/2026 and CM APPL. 51420/2026

NAVEEN KUMAR GUPTAPetitioner

Through: Mr. Ruchir Bhatia, Adv.

versus

COMMISSIONER STATE GOODS AND SERVICES TAX
DELHI & ANR.Respondents

Through: Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Adv.

(159)

CNR No. DLHC010152992026

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

HOLY FAITH INTERNATIONAL (P) LTD.Petitioner

Through: Mr. Puneet Rai, Ms. Srishti
Sharma, Ms. Nancy Jain and
Mr. Aryan Mittal, Adv.



versus

UNION OF INDIA & ORS.Respondents
Through: Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Adv.

(160)

CNR No. DLHC010165692026

+ W.P.(C) 5251/2026, CM APPL. 25731/2026 and CM APPL.
25732/2026
HOLY FAITH INTERNATIONAL (P) LTD.Petitioner
Through: Mr. Puneet Rai, Ms. Srishti
Sharma, Ms. Nancy Jain and
Mr. Aryan Mittal, Adv.

versus

UNION OF INDIA & ORS.Respondents
Through: [Appearance not given]

(161)

CNR No. DLHC010166292026

+ W.P.(C) 5332/2026, CM APPL. 26123/2026 and CM APPL.
26124/2026
HOLY FAITH INTERNATIONAL (P) LTD.Petitioner
Through: Mr. Puneet Rai, Ms. Srishti
Sharma, Ms. Nancy Jain and
Mr. Aryan Mittal, Adv.

versus

UNION OF INDIA & ORS.Respondents
Through: Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Adv.

(162)

CNR No. DLHC010166432026

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



HOLY FAITH INTERNATIONAL (P) LTD.Petitioner

Through: Mr. Puneet Rai, Ms. Srishti
Sharma, Ms. Nancy Jain and
Mr. Aryan Mittal, Adv.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Adv.

(163)

CNR No. DLHC010174762026

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

JAG MOHAN AGGARWAL PROP. OF M/S MANBHAVAN
INDUSTRIES

....Petitioner

Through: Mr. Puneet Rai, Ms. Srishti
Sharma, Ms. Nancy Jain and
Mr. Aryan Mittal, Adv.

versus

UNION OF INDIA & ORS.Respondents

Through: Ms. Urvi Mohan, Mr. Sumit
Kumar and Ms. Mahika Bisht,
Adv.
Mr. Vikas Kumar Sharma,
SCGC.

(164)

CNR No. DLHC010183902026

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

JAG MOHAN AGGARWAL PROP. OF M/S MANBHAVAN
INDUSTRIES

....Petitioner

Through: Mr. Puneet Rai, Ms. Srishti
Sharma, Ms. Nancy Jain and
Mr. Aryan Mittal, Adv.



versus

UNION OF INDIA & ORS.Respondents
Through: Ms. Urvi Mohan, Mr. Sumit
Kumar and Ms. Mahika Bisht,
Advs.
Mr. Vikas Kumar Sharma,
SCGC.

(165)

CNR No. DLHC010196512026

+ W.P.(C) 6126/2026, CM APPL. 30149/2026 and CM APPL.
30150/2026
RAGHAV UDYOG THROUGH ITS PARTNER MR.
DEVENDER KUMARPetitioner
Through: Mr. Rakesh Kumar, Mr.
Parveen Kumar Gambhir and
Mr. Naveen, Advs.

versus

COMMISSIONER DELHI GOODS AND SERVICES TAX &
ORS.Respondents
Through: Mr. Izhar Ahmad, SPC.
Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Adv.

(166)

CNR No. DLHC010215492026

+ W.P.(C) 6643/2026, CM APPL. 32684/2026, CM APPL.
32685/2026 and CM APPL. 32686/2026
PARUL CREATIONSPetitioner
Through: Mr. Chinmaya Seth, Mr. A. K.
Seth, Ms. Palak Mathur and Mr.
Karanveer Singh, Advs.

versus

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



Through: Ms. S. S. Surana, CGSC along
with Mr. Waseem Ahmad, Adv.
Ms. Akanksha Gupta, SPC
along with Mr. Vinay Kaushik,
GP.
Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Adv.

(167)

CNR No. DLHC010215502026

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

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

versus

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

Through: Ms. S. S. Surana, CGSC along
with Mr. Waseem Ahmad, Adv.
Ms. Akanksha Gupta, SPC
along with Mr. Vinay Kaushik,
GP.
Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Adv.

(168)

CNR No. DLHC010231392026

+ W.P.(C) 7126/2026, CM APPL. 34899/2026 and CM APPL.
34900/2026
ADAM SMITH COMMODITIES PVT. LTD. THROUGH ITS
DIRECTOR ASHISH MADANPetitioner

Through:

versus

UNION OF INDIA REVENUE SECRETARY, MINISTRY OF



FINANCE & ANR.

.....Respondents

Through: Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Adv.

(169)

CNR No. DLHC010233542026

+ W.P.(C) 7144/2026 and CM APPL. 35002/2026
ADAM SMITH COMMODITIES PVT. LTD. THROUGH ITS
DIRECTOR ASHISH MADAN

.....Petitioner

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

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Adv.

(170)

CNR No. DLHC010233572026

+ W.P.(C) 7172/2026, CM APPL. 35097/2026 and CM APPL.
35098/2026
AGGARWAL TRADING CO.

.....Petitioner

Through: Mr. Puneet Rai, Ms. Srishti
Sharma, Ms. Nancy Jain and
Mr. Aryan Mittal, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Archana Gaur, CGSC
along with Ms. Ridhima Gaur
and Mr. Deepu Kumar, Adv.
Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Adv.

(171)

CNR No. DLHC010233582026

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



D.S. POLYMERS

.....Petitioner

Through: Mr. Puneet Rai, Ms. Srishti Sharma, Ms. Nancy Jain and Mr. Aryan Mittal, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Adv.

(172)

CNR No. DLHC010304992026

+ W.P.(C) 9527/2026 and CM APPL. 44301/2026

M/S T AND T INTERNATIONAL

.....Petitioner

Through: Mr. Nikhil Gupta, Mr. Rochit Abhishek and Mr. Prince Nagpal, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Namrah Nasir, Adv.
Mr. Shighra Kumar, SPC with Mr. Rahul Bhaskar, GP.
Mr. Sumit K. Batra and Ms. Priyanka Jindal, Adv.

(173)

CNR No. DLHC010303062026

+ W.P.(C) 9528/2026 and CM APPL. 44302/2026

M/S T AND T INTERNATIONAL

.....Petitioner

Through: Mr. Nikhil Gupta, Mr. Rochit Abhishek and Mr. Prince Nagpal, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Namrah Nasir, Adv.



Mr. Shighra Kumar, SPC with
Mr. Rahul Bhaskar, GP.

(184)

CNR No. DLHC010359312026

+ W.P.(C) 11167/2026, CM APPL. 51723/2026, CM APPL.
51724/2026 and CM APPL. 51725/2026

K S HOTELS PRIVATE LIMITEDPetitioner

Through: Mr. Rajat Mittal, Mr. Priyanshu
and Mr. Shubham Kumar,
Advs.

versus

SALES TAX OFFICER CLASS II WARD 1 ZONE 1 DELHI
& ORS.Respondents

Through: Mr. Vishal Chadha, SSC along
with Mr. Chandan Kumar, Adv.
Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Adv.

(1)

CNR No. DLHC010346532026

+ W.P.(C) 10777/2026

M/S ROHIT FOOTWEARPetitioner

Through: Mr. Khursheed Ahmad, Ms.
Shahin and Mr. Mohd kamil,
Advs.

versus

THE COMMISSIONER OF DGST, DELHI, & ANR.

.....Respondents

Through: Ms. Urvi Mohan, Mr. Sumit
Kumar and Ms. Mahika Bisht,
Advs.

(2)

CNR No. DLHC010570262025

+ W.P.(C) 12222/2025 and CM APPL. 49807/2025



MS. PARISHA SHARMA PROPRIETOR, M/S P S
MERCHANDISEPetitioner

Through: [Appearance not given]

versus

UNION OF INDIA & ORS.Respondents

Through: [Appearance not given]

(6)

CNR No. DLHC010137002026

+ W.P.(C) 4445/2026

NOVELTY LEATHER STOREPetitioner

Through: Mr. Khursheed Ahmad, Mr.
Mohd. Kamil and Ms. Shahin,
Advs.

versus

THE COMMISSIONER OF DGST, DELHI, & ANR.

.....Respondents

Through: Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Adv.

(7)

CNR No. DLHC010148732026

+ W.P.(C) 4770/2026, CM APPL. 23317/2026, CM APPL.
23318/2026 and CM APPL. 23319/2026

GAURAV GUPTAPetitioner

Through: Mr. Pulkit Verma and Mr.
Saket Jain, Adv.

versus

SALES TAX OFFICER CLASS II AVATO, WARD 14 &
ORS.Respondents

Through: Mr. Rajesh Kumar, SPC along
with Mr. Siddharth Shekhar,
Advs.
Mr Tushar Singh and Mr.



Pratyaksh Bhadoria, Advs.
Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Advs.

(11)

CNR No. DLHC010222212026

+ W.P.(C) 6790/2026, CM APPL. 33319/2026 and CM APPL. 33320/2026

APEKSHA INTERNATIONALPetitioner

Through: Mr. Anuj Chauhan, Adv.

versus

COMMISSIONER OF DELHI GOODS AND SERVICES
TAXES & ANR.Respondents

Through: Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Advs.

(12)

CNR No. DLHC010238112026

+ W.P.(C) 7362/2026, CM APPL. 35889/2026 and CM APPL. 35890/2026

KLEAN VALUE THROUGH ITS PROPRIETOR MR. ALOK
GUPTAPetitioner

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

versus

COMMISSIONER DELHI GOODS AND SERVICES TAX &
ORS.Respondents

Through: Mr. Shashank Dixit, CGSC
along with Mr. Kunal Raj, Adv.
Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Advs.

(13)

CNR No. DLHC010251192026

+ W.P.(C) 7887/2026, CM APPL. 38088/2026 and CM APPL.



38089/2026

SAMSK INTERNATIONAL THROUGH ITS PROPRIETOR
MR. SURENDER PAL

.....Petitioner

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

versus

COMMISSIONER DELHI GOODS AND SERVICES TAX &
ORS.

.....Respondents

Through: Ms. Radhika Bishwajit Dubey,
CGSC along with Ms. Gurleen
Kaur Waraich, Mr. Kritarth
Upadhyay, Mr. Amulya Dev
Mishra and Mr. Saksham
Sharma, Advs.
Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Advs.

(30)

CNR No. DLHC010313522024

+ W.P.(C) 7509/2024 and CM APPL. 31308/2024

M/S P K INDUSTRIES

.....Petitioner

Through: [Appearance not given]

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Raghvendra Upadhyay, PC
along with Ms. Purnima Jain
and Mr. Madhur, Advs.
Ms. Anushree Narain, SSC
along with Mr. Apurv Yadav,
Adv.
Mr. Devvrat Yadav, SPC along
with Mr. Kartik Sharma, GP.
Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Advs.
Mr. Anurag Ojha, SSC along
with Mr. Dipak Raj and Mr.



Aditya Choudhary, Adv.

(31)

CNR No. DLHC010508822024

+ W.P.(C) 11325/2024 and CM APPL. 46935/2024
M/S.SUNRISE METAL IMPEXPetitioner
Through: Mr. Krishnamohan K. Menon
and Ms. Prerna Jain Kala,
Adv.

versus

UNION OF INDIA & ORS.Respondents
Through: Mr. Kushal Kumar, SPC.

(38)

CNR No. DLHC010995452024

+ W.P.(C) 89/2025 and CM APPL. 302/2025
STAR TRADERS THROUGH ITS PROPRIETOR MR.
ATIMUKT JAINPetitioner
Through: Mr. Rakesh Kumar, Mr.
Parveen Kumar Gambhir and
Mr. Naveen, Adv.

versus

COMMISSIONER DELHI GOODS AND SERVICE TAX
AND OTHERSRespondents
Through: Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Adv.

(39)

CNR No. DLHC010460282025

+ W.P.(C) 10175/2025 and CM APPL. 42268/2025
STAR TRADERS THROUGH ITS PROPRIETOR MR.
ATIMUKT JAINPetitioner
Through: [Appearance not given]

versus



COMMISSIONER OF CENTRAL GOODS AND SERVICE
TAX AND ANOTHER AND ANOTHERRespondents

Through: Mr. Aakarsh Srivastava, SPC
along with Mr. Anand Pandey,
Advs.

Mr. Kushal Kumar, SPC.

Mr. Rishabh Sahu, SPC along
with Mr. Sameer Sharma,
Adv.

Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Advs.

(43)

CNR No. DLHC010304132025

+ W.P.(C) 6593/2025 and CM APPL. 29911/2025
ABSOLUTE ELECTROVISION PVT LTPetitioner

Through: [Appearance not given]

versus

ADDITIONAL COMMISSIONER, CGST DELHI EAST &
ANR.Respondents

Through: Mr. Varun Mishra, SSC along
with Mr. Ashar Hussain, Advs.

(53)

CNR No. DLHC011087442025

+ W.P.(C) 536/2026 and CM APPL. 2703/2026
MS JAI OPTICAL THROUGH ITS PROPRIETOR VIKAS
GARGPetitioner

Through: Ms. Geetika Sharma, Adv.

versus

GOVT OF NCT OF DELHI THROUGH ITS SECRETARY
REVENUE & ORS.Respondents

Through: Mr. Neeraj Dubey, SPC.



(102)

CNR No. DLHC010183602026

+ W.P.(C) 5878/2026, CM APPL. 28857/2026 and CM APPL. 28858/2026

TUFFY CREATION THROUGH ITS PARTNER MR. SANDEEP CHHABRAPetitioner

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

versus

COMMISSIONER DELHI GOODS AND SERVICES TAX & ORS.Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs.
Mr. Himanshu Pathak, SPC
along with Mr. Mohit Gupta,
Adv.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

% **06.08.2026**

1. This is a significantly large batch of cases involving challenge to two (02) notifications, namely, Notification No.09/2023 dated 31.03.2023 (Central Government) and dated 22.06.2023 (Government of NCT of Delhi), and Notification No.56/2023 dated 28.12.2023 (Central Government) and dated 11.07.2024 (Government of NCT of Delhi).
2. There is no dispute that the validity of both the aforesaid notifications is presently under consideration before the Supreme Court, in view of the divergent views taken by different High Courts.
3. A Division Bench of the High Court of Punjab and Haryana, in



Garg Rice Mill and Ors. v. State of Punjab & Ors.¹ and connected matters, has passed a detailed judgment on 12.03.2025 in this regard.

4. On the aspect of correctness of uploading of Notices to the Assessee on the web-portal, another judgment has been rendered by the High Court of Punjab and Haryana in ***Luxmi Traders v. Union Territory of Chandigarh & Ors.***² and connected matters,.

5. This Bench has proposed to dispose of the present batch of cases in terms of the aforesaid judgments, while making it clear that the judgment which may be rendered by the Supreme Court shall be binding on all the parties to the present Writ Petitions.

6. In order to facilitate preparation of a comprehensive consolidated chart, Mr. Rajat Mittal, Advocate, on behalf of all the Petitioners, and Mr. Sumit Batra and Mr. Aditya Singla, Advocates, on behalf of the Respondents, are requested to assist the Court.

7. Let a consolidated chart be furnished to this Court for disposal of the present batch of cases.

8. List 11.08.2026 in the Supplementary List.

9. Interim Order dated 31.07.2024 in W.P.(C) 10477/2024 to continue till the next date of hearing.

10. A photocopy of the order passed today be kept in the connected matters.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 06, 2026

s.godara/shah

¹ 2025 SCC OnLine P&H 19022

² (2026) 44 Centax 371 (P&H)