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

CNR No. DLHC010260592025

+ W.P.(C) 5792/2025 and CM APPL. 26389/2025
SANJAY MAHESHWARIPetitioner
Through: Ms. Shweta, Adv.

versus

UNION OF INDIA & ORS.Respondents
Through: Mr. Anurag Ojha, SSC, Mr.
Dipak Raj, Mr. Aryaman Singh
Chouhan and Mr. Aditya
Chaudhary, Advs.

CNR No. DLHC010261002025

+ W.P.(C) 5832/2025 and CM APPL. 26644/2025
SANJAY MAHESHWARIPetitioner
Through: Ms. Shweta, Adv.

versus

UNION OF INDIA & ORS.Respondents
Through: Mr. Anurag Ojha, SSC, Mr.
Dipak Raj, Mr. Aryaman Singh
Chouhan and Mr. Aditya
Chaudhary, Advs.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MR. JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **09.09.2026**

1. This Court has been informed that the Petitioner, apart from raising various other grounds, alleges violation of Section 6(2)(b) of the Central Goods and Services Tax Act, 2017 (hereinafter, "CGST Act").
2. It may be noted that, in **W.P.(C) 5832/2025**, the Counter



Affidavit filed by Respondent Nos. 2 and 3 is lying under objections, whereas in **W.P.(C) 5792/2025**, no Counter Affidavit has been filed.

3. In the interest of justice, list the present matters for final disposal on 05.10.2026 in the Supplementary List.

4. Reply, if any, shall be filed within a period of one week from today, with an advance copy duly served upon learned Counsel appearing for the Petitioner, failing which the Court shall proceed to decide the matters on the basis of the existing pleadings.

5. A photocopy of the Order passed today shall be kept in the connected matter.

ANIL KSHETARPAL, J.

RAJNEESH KUMAR GUPTA, J.

SEPTEMBER 9, 2026/PT/MM