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

+ W.P.(C) 8414/2026, CM APPL. 39420/2026, CM APPL. 39421/2026, CM APPL. 43404/2026, CM APPL. 43716/2026
GAURAV JAIN & ANR.Petitioners

Through: Mr. Ramchandra Madan, Mr.
Vivek Anand Singh, Mr.
Tushar Nigam and Mr.
Himanshu Yadav, Advs.

versus

JOINT COMMISSIONER (APPEALS-II) CGST DELHI
ZONE & ANR.Respondents

Through: Ms. Samiksha Godiyal SSC,
CBIC with Mr. Tenzing
Namgyal Bhutia and Mr,
Ritiwik Narayanan, Advs.

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

% **ORDER**
20.07.2026

1. Arguments heard.
2. Judgment reserved.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

JULY 20, 2026/kp