



\$~24 to 39, 91, 92, 109, 117 to 119, 122

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

+ **W.P.(C) 5202/2025 & CM APPL. 23728/2025**

M/S SHREE SHYAM POLYMERSPetitioner

Through: Mr. Pranay Jain, Adv.

versus

ADDITIONAL COMMISSIONER,

CGST, DELHI NORTH

.....Respondent

Through: Appearance not given.

WITH

25

+ **W.P.(C) 5479/2025 & CM APPL. 24994/2025**

M/S KANHA POLYMERSPetitioner

Through: Mr. Pranay Jain, Adv.

versus

ADDITIONAL COMMISSIONER,

CGST, DELHI NORTH

.....Respondent

Through: Appearance not given.

WITH

26

+ **W.P.(C) 5522/2025 & CM APPL. 25139/2025**

M/S TUSHAR PRODUCTSPetitioner

Through: Mr. Pranay Jain, Adv.

versus

ADDITIONAL COMMISSIONER,

CGST, DELHI NORTH

.....Respondent

Through: Mr. Sushil Raaja and Mr. Rahul

Kumar Sharma, GP. for UOI.

Mr. Mudit Gupta, SSC with Ms. Savi
Garga, Adv.

WITH

27

+ **W.P.(C) 5245/2025 & CM APPL.23850/2025**

MS MITTAL WIRE COMPANY & ANR.Petitioners

Through: Mr. Aditya Kumar, Mr. Suresh
Chaudhary, Mr. Gagan Kumar
Singhal, Ms. Ila Nath, Adv. (M:



9560491931)

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Mr. Manish Kumar, Sr. PC. for R-1.

WITH

28

+

W.P.(C) 5581/2025 & CM APPL. 25465/2025

M/S TECHNOSYS INTEGRATED

SOLUTIONS PVT LTD

.....Petitioner

Through: Mr. Abhishek A Rastogi, Ms. Pooja M. Rastogi, Ms. Meenal Songire, Mr. Utsav Trivedi, Ms. Trishala Trivedi, Ms. Nandini Acharya, Mr. Ashish Kumar Yadav and Mr. Anudatt Dubey, Advocates.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr Balendu Shekhar, CGSC with Mr Krishna Chaitanya, Mr Rajkumar Maurya & Ms Tanisha Samanta, Advs. for R-1. (M:9999666769)

29

+

WITH

W.P.(C) 5629/2025 & CM APPL. 25658/2025

M/S MS STEEL (THROUGH ITS PARTNER

SH. MANOJ KUMAR BANSAL)

.....Petitioner

Through: Appearance not given.

versus

THE ASSISTANT COMMISSIONER,

CGST DIVISION NARAINA,

DELHI SOUTH COMMISSIONERATE & ANR.Respondents

Through: Mr Akash Verma, Sr. Standing Counsel, CBIC with Ms. Aanchal Uppal, Adv.

30

+

WITH

W.P.(C) 4374/2025 & CM APPL. 20152/2025

RISHI ENTERPRISES THROUGH ITS



PROPRIETOR RAJEEV KUMAR GOELPetitioner
Through: Mr. Abhishek Garg and Mr. Yash
Gaiha, Advs.
versus

ADDITIONAL COMMISSIONER CENTRAL TAX DELHI
NORTH & ANR.Respondents
Through: Mr. Aditya Singla, SSC, CBIC, Mr.
Ritwik Saha, Adv.

31 WITH
+ **W.P.(C) 4392/2025 & CM APPL. 20281/2025**
QUEST INFOTECH PRIVATE LIMITED & ANR.....Petitioners
Through: Mr. Aditya Kumar, Mr. Suresh
Chaudhary, Mr. Gagan Kumar
Singhal, Ms. Ila Nath, Advs.
versus

32 UNION OF INDIA & ORS.Respondents
+ Through: Mr. Arjun Malik, Sr. Standing
Counsel, CBIC for R-2 & 3.
WITH
W.P.(C) 4407/2025 & CM APPL. 20307/2025
M/S P.K OVERSEASPetitioner
Through: Mr. Rajat Wadhwa, Mr. Vikas Sood,
Mr. Gurpreet Singh & Mr. Manish
Kumar, Advs.
versus

33 ADDITIONAL COMMISSIONER
+ CGST DELHI NORTHRespondent
Through: Mr. Shashank Sharma, Sr. Standing
Counsel.
WITH
W.P.(C) 4416/2025 & CM APPL. 20327/2025
M/S AMA OVERSEAS PVT LTD.Petitioner
Through: Mr. Rajat Wadhwa, Mr. Vikas Sood,
Mr. Gurpreet Singh & Mr. Manish
Kumar, Advs.



versus

ADDITIONAL COMMISSIONER
CGST DELHI NORTH

.....Respondent

Through: Mr. Shashank Sharma, Sr. Standing
Counsel.

34
+

WITH

W.P.(C) 5121/2025 & CM APPL. 23392/2025

RISHI ENTERPRISES THROUGH ITS
PROPRIETOR RAJEEV KUMAR GOEL

.....Petitioner

Through: Mr. Abhishek Garg and Mr. Yash
Gaiha, Advs.

versus

ADDITIONAL COMMISSIONER ADJUDICATION
CGST DELHI NORTH & ORS.

.....Respondents

Through: Appearance not given.

35
+

WITH

W.P.(C) 5553/2025 & CM APPLs. 25296-97/2025

M/S CITY HAWKS MANPOWER SERVICES AND
CONSULTANCY PVT. LTD.

.....Petitioner

Through: Mr. Sumit K Batra, Mr. Manish
Khurana, Ms. Priyanka Jindal,
Advocates.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Appearance not given.

36
+

WITH

W.P.(C) 5555/2025 & CM APPLs. 25300-01/2025

NEELENDRA SINGH CHAUHAN

.....Petitioner

Through: Mr. Sumit K Batra, Mr. Manish
Khurana, Ms. Priyanka Jindal,
Advocates. (M: 9911211000)

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Appearance not given.



37

+

WITH
W.P.(C) 5644/2025 & CM APPL. 25703/2025
M/S AVIK POLYMERSPetitioner
Through: Mr. Pranay Jain, Adv.
versus

ADDITIONAL COMMISSIONER,
CGST, DELHI NORTHRespondent
Through: Appearance not given.

38

+

WITH
W.P.(C) 5657/2025 & CM APPL. 25781/2025
M/S KAMDHENU PLASTIC INDUSTRIESPetitioner
Through: Mr. Pranay Jain, Adv.
Mr. Rachir Bhatia, Ms. Anant Mann
and Mr. Abhishek Anand, Adv.
versus

ADDITIONAL COMMISSIONER,
CGST, DELHI NORTH CR BUILDING,Respondent
Through: Ms. Anushree Narain, SSC with Mr.
Ankit Kumar, Adv.
Mr. Shashank Dixit, CGSC with Mr.
Kunal Raj, Adv.

39

+

WITH
W.P.(C) 5658/2025 & CM APPL. 25789/2025
M/S SHRI BALAJI PLASTICPetitioner
Through: Mr. Pranay Jain, Adv.
versus

ADDITIONAL COMMISSIONER,
CGST, DELHI NORTHRespondent
Through: Ms. Anushree Narain, SSC with Mr.
Ankit Kumar, Adv.

91

+

WITH
W.P.(C) 5997/2025 & CM APPL. 27465/2025
M/S SHRIRAM ENTERPRISESPetitioner
Through: Mr. Pranay Jain, Adv.
versus



ADDITIONAL COMMISSIONER,
CGST, DELHI NORTH

.....Respondent

Through: Ms. Anushree Narain, SSC with Mr.
Ankit Kumar, Adv.

92

WITH

+

W.P.(C) 5352/2025 & CM APPL. 24388-89/2025

M/S RAGHUNATH ENTERPRISES

.....Petitioner

Through: Mr. Pranay Jain, Adv.
versus

ADDITIONAL COMMISSIONER,
CGST, DELHI NORTH

.....Respondent

Through: Ms. Anushree Narain, SSC with Mr.
Ankit Kumar, Adv.

109

WITH

+

W.P.(C) 5376/2025 & CM APPL. 24453-54/2025

M/S EVERSHINE POLYMERS

.....Petitioner

Through: Mr. Pranay Jain, Adv.
versus

ADDITIONAL COMMISSIONER,
CGST, DELHI NORTH

.....Respondent

Through: Ms. Monica Benjamin SSC Ms. Nancy
Jain, Advocate.

117

WITH

+

W.P.(C) 6593/2025 & CM APPL. 29911/2025

ABSOLUTE ELECTROVISION PVT LTD.

.....Petitioner

Through: Mr. Sumit K Batra, Mr. Umesh
Sarwal, Mr. Manish Khurana, Ms.
Priyanka Jindal, Mr. Siddhanth
Sarwal, & Mr. Parth Sharma,
Advocates.

versus

ADDITIONAL COMMISSIONER,
CGST DELHI EAST & ANR.

.....Respondents

Through: Mr. Varun Mishra. Mr. Chetanya



Kapoor & Mrs. Shreeya Shud, Advs.

118

WITH

+

W.P.(C) 6653/2025 & CM APPL. 30193/2025

M/S MIJO AUTO GAS PVT. LTD.

.....Petitioner

Through: Appearance not given.

versus

ADDITIONAL COMMISSIONER (ADJUDICATION),
CENTRAL GOODS AND SERVICE TAX,
DELHI NORTH.

....Respondent

Through: Mr. Gibran Naushad, Senior Standing
Counsel with Mr. Harsh Singhal, Mr.
Suraj Shekhar Singh, Advs.

119

WITH

+

W.P.(C) 6724/2025 & CM APPL. 30541-42/2025

M/S MANSI PLASTICS

.....Petitioner

Through: Appearance not given.

versus

ADDITIONAL COMMISSIONER,
CGST, DELHI NORTH

....Respondent

Through: Ms. Anushree Narain, SSC with Mr.
Ankit Kumar, Adv.

122

AND

+

W.P.(C) 6839/2025 & CM APPL. 31002-03/2025

M/S SANJAY ENTERPRISES

.....Petitioner

Through: Appearance not given.

versus

ADDITIONAL COMMISSIONER,
CGST, DELHI NORTH

....Respondent

Through: Ms. Anushree Narain, SSC with Mr.
Ankit Kumar, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

%

20.05.2025

1. This hearing has been done through hybrid mode.



2. List tomorrow i.e. on 21st May, 2025 at 2:30 PM.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 20, 2025