



\$~118 TO 140

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

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

RISHI ENTERPRISES THROUGH ITS
PROPRIETOR RAJEEV KUMAR GOEL

.....Petitioner

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.

119

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

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Arjun Malik, Sr. Standing
Counsel, CBIC for R-2 & 3.

120

WITH

+

W.P.(C) 4407/2025 & CM APPL. 20307/2025

M/S P.K OVERSEAS

.....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.

121

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.

122

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.

123

WITH

+

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

M/S SHREE SHYAM POLYMERS

.....Petitioner

Through: Mr. Pranay Jain, Adv.

versus

ADDITIONAL COMMISSIONER,

CGST, DELHI NORTH

.....Respondent

Through: Appearance not given.

124

WITH

+

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

M/S KANHA POLYMERS

.....Petitioner

Through: Mr. Pranay Jain, Adv.

versus

ADDITIONAL COMMISSIONER,



125
+ CGST, DELHI NORTHRespondent
Through: Appearance not given.
WITH
W.P.(C) 5522/2025 & CM APPL. 25139/2025
M/S TUSHAR PRODUCTSPetitioner
Through: Mr. Pranay Jain, Adv.
versus

126
+ ADDITIONAL COMMISSIONER,
CGST, DELHI NORTHRespondent
Through: Mr. Sushil Raaja and Mr. Rahul
Kumar Sharma, GP. for UOI.
Mr. Mudit Gupta, SSC with Ms. Savi
Garga, Adv.
WITH
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)

127
+ UNION OF INDIA & ANR.
Through: Mr. Harpreet Singh, SSC with Ms.
Suhani Mathur, Advocate.
WITH
W.P.(C) 5352/2025 & CM APPL. 24388-89/2025
M/S RAGHUNATH ENTERPRISESPetitioner
Through: Mr. Pranay Jain, Adv.
versus

128
+ ADDITIONAL COMMISSIONER,
CGST, DELHI NORTHRespondent
Through: Ms. Anushree Narain, SSC with Mr.
Ankit Kumar, Adv.
WITH
W.P.(C) 5376/2025 & CM APPL. 24453-54/2025
M/S EVERSHINE POLYMERSPetitioner
Through: Mr. Pranay Jain, Adv.



versus

ADDITIONAL COMMISSIONER,
CGST, DELHI NORTH

.....Respondent

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

129

WITH

+

W.P.(C) 5553/2025 & CM APPL. 25296/2025, CM APPL. 25297/2025
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.

130

WITH

+

W.P.(C) 5555/2025 & CM APPL. 25300/2025, 25301/2025
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: Mr. Anurag Ojha, SSC, Mr. Dipak Raj,
Mr. Subham Kumar, Adv, Mr. Deep
Raj, Adv.

131

WITH

+

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)

132

WITH

+

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

M/S MS STEEL (THROUGH ITS PARTNER

SH. MANOJ KUMAR BANSAL)

.....Petitioner

Through: Mr. Nitin Gulati, Advocate.

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.

133

WITH

+

W.P.(C) 5644/2025 & CM APPL. 25703/2025

M/S AVIK POLYMERS

.....Petitioner

Through: Mr. Pranay Jain, Adv.

versus

ADDITIONAL COMMISSIONER,

CGST, DELHI NORTH

.....Respondent

Through: Appearance not given.

134

WITH

+

W.P.(C) 5657/2025 & CM APPL. 25781/2025

M/S KAMDHENU PLASTIC INDUSTRIES

.....Petitioner

Through: Mr. Pranay Jain, Adv.

Mr. Rachir Bhatia, Ms. Anant Mann
and Mr. Abhishek Anand, Advs.

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.

135 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.

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

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

137 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.

138

+

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.

139

+

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.

140

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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

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21.05.2025



1. This hearing has been done through hybrid mode.
2. There is no time left today to hear these matters.
3. List on 24th July, 2025.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

MAY 21, 2025

v