



\$~2, 7, 8,9-33, 71-80, 84, 86-89, 94-96

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

2

+ **W.P.(C) 8293/2025, CM APPL. 36094/2025 & CM APPL. 36095/2025**
M/S J.K. ENTERPRISES THROUGH ITS PROPRIETOR SH. JAI
KISHAN BANSALPetitioner

Through:

versus

SUPERINTENDENT, DELHI NORTH, WARD-24, ZONE-1,
DELHIRespondent

Through:

7

+ **W.P.(C) 7051/2025 & CM APPL. 31831/2025**
M/S R.V ENTERPRISESPetitioner

Through:

versus

ADDITIONAL COMMISSIONER, CGST, DELHI NORTH
.....Respondent

Through:

8

+ **W.P.(C) 7277/2025 & CM APPL. 32801/2025**
SHRI LAL MAHAL AGRO PRODUCTS PRIVATE
LIMITEDPetitioner

Through: None.

versus

ADDITIONAL COMMISSIONER & ORS.Respondents

Through:

9

+ **W.P.(C) 4374/2025 & CM APPL. 20152/2025**
RISHI ENTERPRISES THROUGH ITS PROPRIETOR RAJEEV
KUMAR GOELPetitioner

Through:

versus

ADDITIONAL COMMISSIONER CENTRAL TAX DELHI NORTH &
ANR.Respondents

Through:

10

+ **W.P.(C) 4392/2025 & CM APPL. 20281/2025**
QUEST INFOTECH PRIVATE LIMITED & ANR.Petitioners

Through:

versus



UNION OF INDIA & ORS.
Through:

.....Respondents

11
+

W.P.(C) 4407/2025 & CM APPL. 20307/2025
M/S P.K OVERSEAS
Through:
versus

.....Petitioner

ADDITIONAL COMMISSIONER CGST DELHI
NORTH

.....Respondent

Through:

12
+

W.P.(C) 4416/2025 & CM APPL. 20327/2025
M/S AMA OVERSEAS PVT LTD
Through:
versus

.....Petitioner

ADDITIONAL COMMISSIONER CGST DELHI NORTH

.....Respondent

Through:

13
+

W.P.(C) 5121/2025 & CM APPL. 23392/2025
RISHI ENTERPRISES THROUGH ITS PROPRIETOR RAJEEV
KUMAR GOEL

.....Petitioner

Through:
versus

ADDITIONAL COMMISSIONER ADJUDICATION CGST DELHI
NORTH & ORS.

.....Respondents

Through:

14
+

W.P.(C) 5202/2025 & CM APPL. 23728/2025
M/S SHREE SHYAM POLYMERS
Through:
versus

.....Petitioner

ADDITIONAL COMMISSIONER, CGST, DELHI
NORTH

.....Respondent

Through:

15



- + **W.P.(C) 5479/2025 & CM APPL.24994/2025**
M/S KANHA POLYMERSPetitioner
Through:
versus
ADDITIONAL COMMISSIONER, CGST, DELHI
NORTHRespondent
Through:
- 16
+ **W.P.(C) 5522/2025& CM APPL. 25139/2025**
M/S TUSHAR PRODUCTSPetitioner
Through:
versus
ADDITIONAL COMMISSIONER, CGST, DELHI NORTH
.....Respondent
Through:
- 17
+ **W.P.(C) 5245/2025 & CM APPL. 23850/2025**
MS MITTAL WIRE COMPANY & ANR.Petitioners
Through:
versus
UNION OF INDIA & ANR.Respondents
Through:
- 18
+ **W.P.(C) 5352/2025 & CM APPL. 24388/2025, CM APPL. 24389/2025**
M/S RAGHUNATH ENTERPRISESPetitioner
Through:
versus
ADDITIONAL COMMISSIONER, CGST, DELHI
NORTHRespondent
Through:
- 19
+ **W.P.(C) 5376/2025 & CM APPL. 24453/2025, CM APPL. 24454/2025**
M/S EVERSHINE POLYMERSPetitioner
Through:
versus
ADDITIONAL COMMISSIONER, CGST, DELHI
NORTHRespondent
Through:



20

+ **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:

versus

UNION OF INDIA & ORS.Respondents

Through:

21

+ **W.P.(C) 5555/2025 & CM APPL. 25300/2025, CM APPL. 25301/2025**

NEELENDRA SINGH CHAUHANPetitioner

Through:

versus

UNION OF INDIA & ORS.Respondents

Through:

22

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

M/S TECHNOSYS INTEGRATED SOLUTIONS PVT
LTDPetitioner

Through:

versus

UNION OF INDIA & ORS.Respondents

Through:

23

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

M/S MS STEEL (THROUGH ITS PARTNER SH.MANOJ KUMAR
BANSAL)Petitioner

Through:

versus

THE ASSISTANT COMMISSIONER, CGST DIVISION
NARAINA, DELHI SOUTH COMMISSIONERATE &
ANR.Respondents

Through:

24

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



M/S AVIK POLYMERSPetitioner
Through:
versus
ADDITIONAL COMMISSIONER, CGST, DELHI NORTH
.....Respondent
Through:

25

+

W.P.(C) 5657/2025 & CM APPL. 25781/2025
M/S KAMDHENU PLASTIC INDUSTRIESPetitioner
Through:
versus
ADDITIONAL COMMISSIONER, CGST, DELHI NORTH CR
BUILDING,Respondent
Through:

26

+

W.P.(C) 5658/2025 & CM APPL. 25789/2025
M/S SHRI BALAJI PLASTICPetitioner
Through:
versus

ADDITIONAL COMMISSIONER, CGST, DELHI NORTH
.....Respondent
Through:

27

+

W.P.(C) 5997/2025 & CM APPL. 27465/2025
M/S SHRIRAM ENTERPRISESPetitioner
Through:
versus
ADDITIONAL COMMISSIONER, CGST, DELHI NORTH
.....Respondent
Through:

28

+

W.P.(C) 6593/2025 & CM APPL. 29911/2025
ABSOLUTE ELECTROVISION PVT LTPetitioner
Through:
versus
ADDITIONAL COMMISSIONER, CGST DELHI EAST &
ANR.Respondents



Through:

29

+

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

M/S MIJO AUTO GAS PVT. LTD.

.....Petitioner

Through:

versus

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

.....Respondent

Through:

30

+

**W.P.(C) 6724/2025 & CM APPL. 30541/2025, CM APPL.
30542/2025**

M/S MANSI PLASTICS

.....Petitioner

Through:

versus

ADDITIONAL COMMISSIONER, CGST, DELHI NORTH

.....Respondent

Through:

31

+

**W.P.(C) 6839/2025 & CM APPL. 31002/2025, CM APPL.
31003/2025**

M/S SANJAY ENTERPRISES

.....Petitioner

Through:

versus

ADDITIONAL COMMISSIONER, CGST, DELHI NORTH

.....Respondent

Through:

32

+

W.P.(C) 7087/2025 & CM APPL. 32047/2025

HCC VCCL JOINT VENTURE

.....Petitioner

Through:

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

33

+

W.P.(C) 7089/2025 & CM APPL. 32051/2025

MI2C SECURITY AND FACILITIES PVT LTD

.....Petitioner



Through:

versus

ADDITIONAL COMMISSIONER
COMMISSIONERATE & ANR.

DELHI WEST
.....Respondents

Through:

71

+ **W.P.(C) 10605/2025, CM APPL. 43987/2025 & CM APPL. 43988/2025**

IDEAL READYMADE GARMENTS
PRIVATE LIMITED

.....Petitioner

Through:

versus

UNION OF INDIA AND ORS.

.....Respondents

Through:

72

+ **W.P.(C) 10606/2025, CM APPL. 43989/2025 & CM APPL. 43990/2025**

FLORAL IMPEX THROUGH ITS PARTNER
SH. AJAY SINGH GAUTAM

.....Petitioner

Through:

versus

UNION OF INDIA AND ORS.

.....Respondents

Through:

73

+ **W.P.(C) 10607/2025, CM APPL. 43991/2025 & CM APPL. 43992/2025**

KATYANI EXPORTS THROUGH ITS PROPRIETOR
SH. AJAY SINGH GAUTAM

.....Petitioner

Through:

versus

UNION OF INDIA AND ORS.

.....Respondents

Through:

74

+ **W.P.(C) 10608/2025, CM APPL. 43993/2025 & CM APPL. 43994/2025**



- 75
+ ANIANKITA EXPORT PRIVATE LIMITEDPetitioner
Through:
versus
UNION OF INDIA AND ORSRespondents
Through:
- W.P.(C) 10609/2025, CM APPL. 43995/2025 & CM APPL. 43996/2025**
- VISHNU IMPEX THROUGH ITS PARTNER
SH. AJAY SINGH GAUTAMPetitioner
Through:
versus
UNION OF INDIA AND ORS.Respondents
Through:
- 76
+ **W.P.(C) 10610/2025, CM APPL. 43997/2025 & CM APPL. 43998/2025**
JKM IMPEX THROUGH ITS PARTNER
SH. ARUN GUPTAPetitioner
Through:
versus
UNION OF INDIA AND ORS.Respondents
Through:
- 77
+ **W.P.(C) 10611/2025, CM APPL. 43999/2025 & CM APPL. 44000/2025**
ETEMAD CARGO THROUGH ITS SURVIVING PARTNER
SH. UMESH CHANDRA MISHRAPetitioner
Through:
versus
UNION OF INDIA AND ORS.Respondents
Through:
- 78
+ **W.P.(C) 10613/2025, CM APPL. 44002/2025 & CM APPL. 44003/2025**
MATRIX DESIGN ENTERPRISES THROUGH ITS PARTNER



SH. UMESH CHANDRA MISHRA

.....Petitioner

Through:

versus

UNION OF INDIA AND ORS.

.....Respondents

Through:

79

+

W.P.(C) 10614/2025, CM APPL. 44004/2025 & CM APPL. 44005/2025

DIVINE CREATIONS THROUGH ITS PARTNER

SH. AJAY SINGH GAUTAM

.....Petitioner

Through:

versus

UNION OF INDIA AND ORS.

.....Respondents

Through:

80

+

W.P.(C) 10623/2025, CM APPL. 44015/2025 & CM APPL. 44016/2025

LANDMARK TRADERS PRIVATE LIMITED

.....Petitioner

Through:

versus

UNION OF INDIA AND ORS.

.....Respondents

Through:

84

+

W.P.(C) 10657/2025, CM APPL. 44104/2025 & CM APPL. 44105/2025

LAKSHAY CREATION THROUGH ITS PARTNER

RAM PRAKASH SHARMA

.....Petitioner

Through:

versus

UNION OF INDIA AND ORS.

.....Respondents

Through:

86

+

W.P.(C) 10663/2025, CM APPL. 44112/2025 & CM APPL. 44113/2025

MYSTIC EXIM PRIVATE LIMITED

.....Petitioner

Through:

versus



- 87
+ UNION OF INDIA AND ORS.Respondents
Through:
W.P.(C) 10668/2025, CM APPL. 44122/2025 & CM APPL. 44123/2025
ABHI INDIA GARMENTS PRIVATE LIMITEDPetitioner
Through:
versus
UNION OF INDIA AND ORS.Respondents
Through:
- 88
+ **W.P.(C) 10669/2025, CM APPL. 44124/2025 & CM APPL. 44125/2025**
MANGAL SUPERFINE GARMENTS
PRIVATE LIMITEDPetitioner
Through:
versus
UNION OF INDIA AND ORS.Respondents
Through:
- 89
+ **W.P.(C) 10670/2025, CM APPL. 44126/2025 & CM APPL. 44127/2025**
AURA CREATIONS THROUGH ITS PARTNER
SH.ARUN GUPTAPetitioner
Through:
versus
UNION OF INDIA AND ORSRespondents
Through:
- 94
+ **W.P.(C) 10718/2025, CM APPL. 44356/2025 & CM APPL. 44357/2025**
ETEMAD CARGO THROUGH ITS SURVIVING PARTNER
SH. UMESH CHANDRA MISHRAPetitioner
Through:
versus
UNION OF INDIA AND ORS.Respondents



Through:

95

+ **W.P.(C) 10720/2025, CM APPL. 44360/2025 & CM APPL. 44361/2025**

LOTUS EXIM THROUGH ITS PARTNER
SH. AJAY SINGH GAUTAM

.....Petitioner

Through:

versus

UNION OF INDIA AND ORS.

.....Respondents

Through:

96

+ **W.P.(C) 10721/2025 & CM APPL. 44365/2025, CM APPL. 44366/2025**

MYSTIC EXIM PRIVATE LIMITED

.....Petitioner

Through:

versus

UNION OF INDIA AND ORS.

.....Respondents

Through:

Appearances for Petitioner:

Mr. Bharat Raichandani, Mr. Deepak Khokhar, Ms. Prachi Sharma, Ms. Annweshaa Laskar, Advs. for Petitioner in item 32.

Mr. Gaurav Gupta & Mr. Deepanshu Saini, Advs. for Petitioner in Item No. 2, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 84, 86, 87, 88, 89, 94, 95, 96

Mr. Rajeev Aggarwal & Mr. Shubham Goel, Advs. for Petitioner in W.P.(C) 7249/2025.

Mr. Nitin Gulati, Adv. for Petitioner in item 23.

Mr. Abhishek A Rastogi, Ms. Pooja M. Rastogi, Ms. Meenal Songire, Mr. Utsav Trivedi, Mr. Trishala Trivedi & Mr. Ashish Kumar Yadav, Advs. for Petitioner in item no. 22.

Mr. Pranay Jain, Mr. Karan Singh & Ms. Smridhi, Advs. for Petitioner in item nos. 7, 14-16, 18, 19, 24-27, 30&31

Mr. Ayush Mittal, Mr. Akhil Keishan Maggu & Mr. Vikas Sareen, Advs. for Petitioner in item 29.

Appearances for Respondent:

Mr. Satya Ranjan Swain, SPC with Mr. Kartikya Birat, Advs. for R-1. In W.P.(C) 10720/2025



Ms. Avshreya Pratap Singh Rudy, SPC with Ms. Usha Jamnal & Ms. Harshita Chaturvedi, Advs. for R-1 in W.P.(C) 10607/2025 & W.P.(C) 10670/2025

Mr. Shashank Sharma, SSC for R-2. (item nos. 71-80, 84, 86-88, 94-96)
Ms. Monica Benjamin, SSC with Ms. Nancy Jain, Adv. for Respondent in item no. 15 & 19.

Mr. Ajay Jain, SPC with Mr. M.N. Mishra, Mr. Krishna Sharma & Mr. Manoj Kumar Gautam, Advs. for Respondent in item no.80.

Mr. Sushil Kumar Pandey, SPC for R-1 in item no.72.

Mr. Shlok Chandra, SSC in item no.89.

Mr. K.G. Gopalakrishnan, Ms. Nisha Mohandas & Mr. Girish Kumar Kaul, Advs. for Respondent in item no.81.

Ms. Neha Malik, SSC in item no.24.

Mr. Gibran Naushad, SSC with Mr. Harsh Singhal & Mr. Suraj Shekhar Singh, Advs. for Respondent in item no. 29.

Mr. Amit Gupta, SPC with Mr. Vidhur Dwivedi, GP for R-1 in item no. 79.

Mr. Vivek Sharma, SPC with Ms. Prerna Singh, Adv. for R-1 in item no. 84.

Mr. Syeed Abdul Haseeb, CGSC for R-1 in item no. 78.

Mr. Farman Ali, SP with Ms. Usha Jamnal, Adv. for Respondent/UOI in item nos. 86 and 96.

Mr. Neeraj, SPC with Mr. Vedansh Anand, GP for R-1 item no. 75.

Mr Aakarsh Srivastava, Senior Standing Counsel & Mr. Anand Pandey, Adv. for R-2 in item no. 74

Mr. Varun Mishra, Mr Ashar & Mrs. Shreeya Sud, Advs. for R-1&2 in item 28.

Mr Sandeep Tyagi, Senior Panel Counsel for UOI in item no. 21.

Mr Shubham Tyagi (SSC), Ms Navruti Ojha, Mr. Harish Saini, Mr. Rishabh Chauhan, Advs. for Respondent in item 33.

Mr. Manish Kumar, Senior Panel Counsel with Mr. Harsh Raj, Adv. for Respondent No.1 in item no. 17.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% 24.07.2025

1. This hearing has been done through hybrid mode.



CM APPL. 36095/2025 (for exemption) in W.P.(C) 8293/2025
CM APPL. 24388/2025 (for exemption) in W.P.(C) 5352/2025
CM APPL. 24453/2025 (for exemption) in W.P.(C) 5376/2025
CM APPL. 25297/2025 (for exemption) in W.P.(C) 5553/2025
CM APPL. 25301/2025 (for exemption) in W.P.(C) 5555/2025
CM APPL. 30541/2025 (for exemption) in W.P.(C) 6724/2025
CM APPL. 31002/2025 (for exemption) in W.P.(C) 6839/2025
CM APPL. 43988/2025 (for exemption) in W.P.(C) 10605/2025
CM APPL. 43990/2025 (for exemption) in W.P.(C) 10606/2025
CM APPL. 43992/2025 (for exemption) in W.P.(C) 10607/2025
CM APPL. 43994/2025 (for exemption) in W.P.(C) 10608/2025
CM APPL. 43996/2025 (for exemption) in W.P.(C) 10609/2025
CM APPL. 43998/2025 (for exemption) in W.P.(C) 10610/2025
CM APPL. 44000/2025 (for exemption) in W.P.(C) 10611/2025
CM APPL. 44003/2025 (for exemption) in W.P.(C) 10613/2025
CM APPL. 44005/2025 (for exemption) in W.P.(C) 10614/2025
CM APPL. 44016/2025 (for exemption) in W.P.(C) 10623/2025
CM APPL. 44105/2025 (for exemption) in W.P.(C) 10657/2025
CM APPL. 44113/2025 (for exemption) in W.P.(C) 10663/2025
CM APPL. 44123/2025 (for exemption) in W.P.(C) 10668/2025
CM APPL. 44125/2025 (for exemption) in W.P.(C) 10669/2025
CM APPL. 44127/2025 (for exemption) in W.P.(C) 10670/2025
CM APPL. 44357/2025 (for exemption) in W.P.(C) 10718/2025
CM APPL. 44361/2025 (for exemption) in W.P.(C) 10720/2025
CM APPL. 44366/2025 (for exemption) in W.P.(C) 10721/2025

2. Allowed, subject to all just exceptions. Applications are disposed of.

W.P.(C) 8293/2025, CM APPL. 36094/2025
W.P.(C) 7051/2025 & CM APPL. 31831/2025
W.P.(C) 7277/2025 & CM APPL. 32801/2025
W.P.(C) 4374/2025 & CM APPL. 20152/2025
W.P.(C) 4392/2025 & CM APPL. 20281/2025
W.P.(C) 4407/2025 & CM APPL. 20307/2025
W.P.(C) 4416/2025 & CM APPL. 20327/2025
W.P.(C) 5121/2025 & CM APPL. 23392/2025
W.P.(C) 5202/2025 & CM APPL. 23728/2025
W.P.(C) 5479/2025 & CM APPL.24994/2025



W.P.(C) 5522/2025 & CM APPL. 25139/2025
W.P.(C) 5245/2025 & CM APPL. 23850/2025
W.P.(C) 5352/2025 & CM APPL. 24389/2025
W.P.(C) 5376/2025 & CM APPL. 24454/2025
W.P.(C) 5553/2025 & CM APPL. 25296/2025
W.P.(C) 5555/2025 & CM APPL. 25300/2025
W.P.(C) 5581/2025 & CM APPL. 25465/2025
W.P.(C) 5629/2025 & CM APPL. 25658/2025
W.P.(C) 5644/2025 & CM APPL. 25703/2025
W.P.(C) 5657/2025 & CM APPL. 25781/2025
W.P.(C) 5658/2025 & CM APPL. 25789/2025
W.P.(C) 5997/2025 & CM APPL. 27465/2025
W.P.(C) 6593/2025 & CM APPL. 29911/2025
W.P.(C) 6653/2025 & CM APPL. 30193/2025
W.P.(C) 6724/2025 & CM APPL. 30542/2025
W.P.(C) 6839/2025 & CM APPL. 31003/2025
W.P.(C) 7087/2025 & CM APPL. 32047/2025
W.P.(C) 7089/2025 & CM APPL. 32051/2025
W.P.(C) 10605/2025, CM APPL. 43987/2025
W.P.(C) 10606/2025, CM APPL. 43989/2025
W.P.(C) 10607/2025, CM APPL. 43991/2025
W.P.(C) 10608/2025, CM APPL. 43993/2025
W.P.(C) 10609/2025, CM APPL. 43995/2025
W.P.(C) 10610/2025, CM APPL. 43997/2025
W.P.(C) 10611/2025, CM APPL. 43999/2025
W.P.(C) 10613/2025, CM APPL. 44002/2025
W.P.(C) 10614/2025, CM APPL. 44004/2025
W.P.(C) 10623/2025, CM APPL. 44015/2025
W.P.(C) 10657/2025, CM APPL. 44104/2025
W.P.(C) 10663/2025, CM APPL. 44112/2025
W.P.(C) 10668/2025, CM APPL. 44122/2025
W.P.(C) 10669/2025, CM APPL. 44124/2025
W.P.(C) 10670/2025, CM APPL. 44126/2025
W.P.(C) 10718/2025, CM APPL. 44356/2025
W.P.(C) 10720/2025, CM APPL. 44360/2025
W.P.(C) 10721/2025, CM APPL. 44365/2025

3. Various challenges have been raised in these petitions to the respective



Show Cause Notices and the impugned orders. One major ground is that demands for multiple years have been raised and considered in one Show Cause Notice and impugned order. Moreover, there are certain other grounds which are also raised by the Petitioners.

4. Accordingly, list these matters for consideration on 20th August, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

JULY 24, 2025/kp/ck