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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **CEAC 21/2019**

THE PRINCIPAL COMMISSIONER OF CENTRAL TAX, GST  
DELHI EAST .....Petitioner

Through: Mr. Harpreet Singh, SSC with Ms.  
Suhani Mathur and Mr. Jai Ahuja,  
Advocates.

versus

VICKY CHAURASIA .....Respondent

Through: Ashwani Sharma, Advocate.

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**CEAC 22/2019**

THE PRINCIPAL COMMISSIONER OF CENTRAL TAX, GST  
DELHI EAST .....Petitioner

Through: Mr. Harpreet Singh, SSC with Ms.  
Suhani Mathur and Mr. Jai Ahuja,  
Advocates.

versus

SUGANDHI SNUFF KINGS PVT. LTD. ....Respondent

Through: Ashwani Sharma, Advocate

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE RAJNEESH KUMAR GUPTA**

**ORDER**

% **01.05.2025**

1. This hearing has been done through hybrid mode.
2. The question of law has already been framed in these matters.
3. Passover is sought on behalf of the Respondent, which is not possible due to Full Court Reference.
4. List on 28<sup>th</sup> August, 2025.

**PRATHIBA M. SINGH, J.**

**RAJNEESH KUMAR GUPTA, J.**

**MAY 1, 2025/v/Ar.**