



\$~26, 7&9,19&20, 23-25, 27-40, 42-53 & 55- 60

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

+ **W.P.(C) 9214/2024 & CM APPL. 37749/2024**

ENGINEERS INDIA LIMITED

.....Petitioner

Through: Mr. Yogendra Aldak, Mr. Kunal Kapoor, Mr. Agrim Arora, Mr. Sumit Khadaria, Ms. Purvi Sinha and Mr. Yatharth Tripathi, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Sushil Kumar Pandey, SPC for R-1. Mr. K.G. Gopalakrishnan, with Mr. Girish K. Kaul, Advs. for DGST.

7 WITH

+ **W.P.(C) 4540/2025 & CM APPL. 21018/2025**

H.K. LABELS INDIA

.....Petitioner

Through: Mr. Akshay Allagh, Av.

versus

GOODS AND SERVICE TAX OFFICER, DELHI DEPARTMENT
OF TRADE AND TAXES, GOVERNMENT OF NCT OF DELHI
& ANR.

.....Respondents

Through: Appearance not given.

9 WITH

+ **W.P.(C) 12003/2025 & CM APPL. 49024/2025**

OMNIA EXIM INC

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth and Ms. Palak Mathur, Advs.

versus

SALES TAX OFFICER DELHI AND ORS.

.....Respondents

Through: Appearance not given.

19 WITH

+ **W.P.(C) 5395/2025 & CM APPL. 24648/2025**

A B ENTERPRISES THROUGH ITS KARTA RAJESH MANGLA
HUF

.....Petitioner



Through: Mr. M. A. Ansari, Ms. Tabbassum
Firdause, Mr. Sameed Salim and Mr.
Imran Ahmad, Advs.

versus

GOVT OF NCT OF DELHI & ORS.Respondents

Through: Mr. Sumit K. Batra, Adv.

WITH

20
+

W.P.(C) 5435/2025 & CM APPL. 24757/2025

BALAJEE IMPEX THROUGH ITS PROPRIETOR RAJESH
KUMAR MANGLAPetitioner

Through: Mr. M. A. Ansari, Ms. Tabbassum
Firdause, Mr. Sameed Salim and Mr.
Imran Ahmad, Advs.

versus

GOVT. OF NCT OF DELHI & ORS.Respondents

Through: Ms. Vaishali Gupta, Panel Counsel
(Civil)/ GNCTD.

WITH

23
+

W.P.(C) 15840/2023 & CM APPL. 48924/2025

R BHARGAVA AND ASSOCIATESPetitioner

Through: Ms. Sangeeta Gulati, Adv.

versus

GOVERNMENT OF NCT OF DELHI & ORS.Respondents

Through: Mr. Akash Panwar, Standing
Counsel(Jr.) and Ms. Jasleen Kaur
Anand, Adv. for R-2&5.

Mr. K.G. Gopalakrishnan, with Mr.
Girish K. Kaul, Advs. for DGST.

WITH

24
+

W.P.(C) 6854/2024 & CM APPL. 28588/2024

SURENDER KUMAR GUPTA PROPRIETOR S K COLOURS AND
CHEMICALSPetitioner

Through: Mr. B.K. Tripathi and Mr. Rahul
Chauhan, Advs.

versus

GOVT OF NCT OF DELHI THROUGH CHIEF SECRETARY
& ORS.Respondents



Through: Mr. K.G. Gopalakrishnan, with Mr. Girish K. Kaul, Advs. for DGST.
Mr. Arnav Kumar CGSC with Mr. Keshav Mittal, Adv.

25

+

WITH

W.P.(C) 8184/2024 & CM APPL. 33581/2024

GREENEDGE CLINIC PROPRIETOR VINAYAK ABBOT
THROUGH SPA PANKAJ JAGGI

.....Petitioner

Through: Mr. Rakesh Kumar, Mr. Parveen Kumar Gambhir Mr. Avinash Kapoor, Mr. Harshit Vashisht, Mr. Shivdeep Kumar Tripathi, Mr. Dipayan Gupta and Mr. Naveen, Advs.

versus

COMMISSIONER DELHI GOODS AND SERVICE TAX AND
OTHERS

.....Respondents

Through: Mr. Sumit K. Batra, Adv.
Mr. N.K. Aggarwal, SPC with Ms. Sanjana Antil, Adv. for R-3.
Mr. Akshay Amritanshu, SSC, with Ms. Drishti Saraf, Adv.

27

+

WITH

W.P.(C) 10477/2024, CM APPL. 43085/2024 & CM APPL. 63055/2024

MOTHER DAIRY FRUIT AND VEGETABLE
PRIVATE LIMITED

.....Petitioner

Through: Mr. Kamal Sawhney, Mr. Deepak Tackur, Mr. Rishabh Mishra and Ms. Aakansha Wadhwani, Advs.

versus

SALES TAX OFFICER, CLASS-II, WARD-207, ZONE-11
& ORS.

.....Respondents

Through: Mr. Anil Kumar Saxena and Mr. Rajendra Rawat, Advs. for R-4.
Mr. K.G. Gopalakrishnan, with Mr. Girish K. Kaul, Advs. for DGST.

28

WITH



- + **W.P.(C) 13884/2024 & CM APPL. 58096/2024**
DEEPAK KHANDELWAL PROPRIETOR
SHRI SHYAM METALPetitioner
Through: Mr. Rajesh Jain, Mr. Virag Tiwari, Mr.
Rishabh Jain and Mr. Ramashish, Advs.
versus
THE UNION OF INDIA REVENUE SECRETARY, MINISTRY OF
FINANCE & ORS.Respondents
Through: Mr. K.G. Gopalakrishnan, with Mr.
Girish K. Kaul, Advs. for DGST.
- 29 WITH
+ **W.P.(C) 14881/2024, CM APPL. 62439/2024 & CM APPL. 69858/2024**
CM AIRTIME PROMOTION LLPPetitioner
Through: Ms. Kavita Jha, Sr. Adv. with Mr.
Shammi Kapoor and Mr. Sandeep
Gupta, Advs.
versus
SALES TAX OFFICER CLASS II AVATO (DGST) WARD 2 ZONE
2 DELHI & ANR.Respondents
Through: Mr. K.G. Gopalakrishnan, with Mr.
Girish K. Kaul, Advs. for DGST.
- 30 WITH
+ **W.P.(C) 14933/2024 & CM APPL. 62617/2024**
AMAIRA ENTERPRISES THROUGH PROPRIETOR
KARAN PATNEYPetitioner
Through: Mr. Rakesh Kumar, Mr. Parveen Kumar
Gambhir And Mr. Naveen, Advs.
versus
UNION OF INDIA & ORS.Respondents
Through: Ms. Ritu Lavania, SPC, with Ms.
Akanksha Singh, Mr. Vikrant Deshwal,
Advs.
Mr. Aditya Singla, SSC CBIC with Ms.
Arya Suresh Nair, Adv.
Mr. K.G. Gopalakrishnan, with Mr.
Girish K. Kaul, Advs. for DGST.



- 31
+ WITH
W.P.(C) 15011/2024 & CM APPL. 62972/2024
WORLD ART PRESS THROUGH ITS PROPRIETOR
MS RASHI BANSAL 2018 19Petitioner
Through: Mr. Rakesh Kumar and Mr. Parveen
Kumar Gambhir, Advs.
versus
COMMISSIONER DELHI GOODS AND SERVICE TAX
AND OTHERSRespondents
Through: Mr. K.G. Gopalakrishnan, with Mr.
Girish K. Kaul, Advs. for DGST.
Mr. Manish Rohilla, SPC with Mr.
Pradeep Kumar Yadav, Adv.
- 32
+ WITH
W.P.(C) 15240/2024 & CM APPL. 64011/2024
BANSON ENTERPRISESPetitioner
Through:
versus
UNION OF INDIA & ORS.Respondents
Through: Ms. Monika Benjamin SCC with Ms.
Nancy Jain, Adv. for R-3.
- 33
+ WITH
W.P.(C) 15389/2024 & CM APPL. 64531/2024
MOHINDER KUMAR PROPRIETOR
VMW ENTERPRISESPetitioner
Through: Mr. Rajesh Jain, Mr. Virag Tiwari, Mr.
Rishabh Jain and Mr. Ramashish, Advs.
versus
PR. COMMISSIONER OF DELHI GOODS AND
SERVICES TAX & ORS.Respondents
Through: Mr. Aditya Singla, SSC CBIC with Ms.
Arya Suresh Nair, Adv.
- 34
+ WITH
W.P.(C) 16228/2024 & CM APPL. 68179/2024
SHREE SUDERSHAN ASSOCIATES INDIA PRIVATE LIMITED
THROUGH ITS AUTHORIZED REPRESENTATIVE MR VIJAY
KUMAR JAINPetitioner
Through: Ms. Priyanka Singhal and Mr. Tanmay



Mangal, Advs.

versus

GOOD AND SERVICES TAX COUNCIL THROUGH THE
SECRETARY GST COUNCIL SECRETARIAT
& ORS.

.....Respondents

Through: Mr. Sumit K. Batra, Adv.
Mr. Aditya Singla, SSC CBIC with Ms.
Arya Suresh Nair, Adv.

35

WITH

+ **W.P.(C) 16543/2024 & CM APPL. 69950/2024**

MANPAR ICON TECHNOLOGIES

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth and
Ms. Palak Mathur, Advs.

versus

COMMISSIONER OF GST , DEPARTMENT OF TRADE AND
TAXES , NEW DELHI AND ORS

.....Respondents

Through:

36

WITH

+ **W.P.(C) 16645/2024 & CM APPL. 70407/2024**

FABGAR OVERSEAS PVT LTD

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth and
Ms. Palak Mathur, Advs.

versus

COMMISSIONER OF GST AND ORS.

.....Respondents

Through: Mr. Shouryendu Ray, SPC with Mr.
Rishabh Agarwal, Advs.

37

WITH

+ **W.P.(C) 16698/2024 & CM APPL. 70620/2024**

MANPAR EXIM INC

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth and
Ms. Palak Mathur, Advs.
Mr. Pulkit Verma and Mr. Saket Jain,
Advs.

versus

COMMISSIONER OF GST AND ORS.

.....Respondents

Through:

38

WITH

+ **W.P.(C) 16710/2024 & CM APPL. 70687/2024**



ABN INTERNATIONALPetitioner
Through: Mr. Chinmaya Seth, Mr. A.K. Seth and
Ms. Palak Mathur, Advs.

versus

COMMISSIONER OF GST AND ORS.Respondents
Through: Mr. Brijesh Yadav, SPC with Ms.
Nikita, and Mr. Sandeep Yadav, Advs.
for R-2.

39

WITH

+

W.P.(C) 16717/2024 & CM APPL. 70713/2024

CHITRUMAL JEWELS PRIVATE LIMITED THROUGH ITS
AUTHORISED REPRESENTATIVE

MR MANOJ KUMAR MANGLAPetitioner

Through: Ms. Priyanka Singla, Mr. Udit Chauhan
and Mr. Aditya Prakash Arora, Adv.

versus

GOOD AND SERVICE TAX COUNCIL THROUGH THE
SECERATARY GST COUNCIL SECRETARIAT
& ORS.Respondents

Through: Mr. Sumit K. Batra, Adv.
Mr. Ankur Yadav, SPC.

40

WITH

+

W.P.(C) 16733/2024 & CM APPL. 70744/2024

CHITRUMAL JEWELS PRIVATE LIMITED THROUGH ITS
AUTHORIZED REPRESENTATIVE

MR. MANOJ KUMAR MANGLAPetitioner

Through:

versus

GOODS AND SERVICES TAX COUNCIL THROUGH THE
SECRETARY GST COUNCIL SECRETARIAT
& ORS.Respondents

Through: Mr. Sumit K. Batra, Adv.
Mr. Ankur Yadav, SPC.

42

WITH

+

W.P.(C) 16870/2024 & CM APPL. 71450/2024

ZETA INTERNATIONAL

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth and
Ms. Palak Mathur, Advs.



- 43
+
versus
COMMISSIONER OF GST AND ORS.Respondents
Through: Mr. Kameshwar Nath Mishra, SPC with
Ms. Manisha and Mr. Shubhashish Roy,
and Mr. Arjun Gupta, Advs.
- WITH
W.P.(C) 16894/2024 & CM APPL. 71589/2024
GAIA OVERSEASPetitioner
Through: Mr. Chinmaya Seth, Mr. A.K. Seth and
Ms. Palak Mathur, Advs.
- 44
+
versus
COMMISSIONER OF GST AND ORS.Respondents
Through: Mr. Pradeep Kumar Jha, S.P.C. /UOI.
- WITH
W.P.(C) 16945/2024 & CM APPL. 71775/2024
SARASWATI PRINTERSPetitioner
Through: Mr. Chinmaya Seth, Mr. A.K. Seth and
Ms. Palak Mathur, Advs.
- 45
+
versus
COMMISSIONER OF GST AND ORS.Respondents
Through: Mr. Sumit K. Batra, Adv.
Mr. Shankar Kumar Jha, SPC-UOI
- WITH
W.P.(C) 16979/2024 & CM APPL. 71902/2024
VIKAS JAIN PROPRIETOR JAINA
TRADING COMPANYPetitioner
Through: Mr. Rajesh Jain, Mr. Virag Tiwari, Mr.
Rishabh Jain and Mr. Ramashish, Advs.
- versus
PR. COMMISSIONER OF DELHI GOODS AND SERVICES
TAX & ORS.Respondents
Through: Mr. Abhishek Saket, SPCG, Mr. Manish
Madhukar, Mr. Abhigyan and Ms. Reya
Paul, Advs.
- 46
+
WITH
W.P.(C) 17034/2024 & CM APPL. 72158/2024
M/S DINODIA FASHIONS THROUGH ITS PROP.
SH. AMIT KUMAR GUPTAPetitioner



Through: Ms. Anjali Jha Manish, Mr. Priyadarshi
Manish and Ms. Kratika Shaiyam, Advs.

versus

UNION OF INDIA AND ORS.

.....Respondents

Through: Ms. Vaishali Gupta, Panel Counsel
(Civil)/GNCTD.

47

WITH

+

W.P.(C) 17218/2024 & CM APPL. 73158/2024

M/S JAIN CEMENT UDYOG THROUGH PROPRIETOR
SH. SANJAY JAIN

.....Petitioner

Through: Mr. R.P. Singh and Mr. Yash Aggarwal,
Advs.

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
THROUGH ITS CHAIRMAN & ANR.

.....Respondents

Through:

48

WITH

+

W.P.(C) 17557/2024 & CM APPL. 74773/2024

M/S SUNRISE METAL IMPEX

.....Petitioner

Through: Mr. Krishnamohan K. Menon and Ms.
Parul Sachdeva, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Sumit K. Batra, Adv.

49

WITH

+

W.P.(C) 17753/2024 & CM APPL. 75512/2024

M/S FOREVER EXIM INDIA PRIVATE LIMITED THROUGH ITS
DIRECTOR SH. SANJAY JAIN

.....Petitioner

Through: Mr. R.P. Singh and Mr. Yash Aggarwal,
Advs.

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
THROUGH ITS CHAIRMAN & ANR.

.....Respondents

Through:

50

WITH

+

W.P.(C) 17754/2024 & CM APPL. 75514/2024

GULSHAN LAL DAWAR PROPRIETOR NARAIN DYES
AND CHEMICALS

.....Petitioner



- Through: Mr. Rajesh Jain, Mr. Virag Tiwari, Mr. Rishabh Jain and Mr. Ramashish, Advs.
- versus
- COMMISSIONER OF DELHI GOODS AND SERVICES TAX & ANR.Respondents
- Through: Mr. Sumit K. Batra, Adv. Mr. Vinish Phoghat, CGSPC.
- 51
+ WITH
W.P.(C) 137/2025
ARUN BAREJA, SOLE PROPRIETORPetitioner
- Through: Mr. Dayaar Singla and Mr. Rohit Gupta, Advs.
- versus
- UNION OF INDIA & ANR.Respondents
- Through: Appearance not given.
- 52
+ WITH
W.P.(C) 445/2025 & CM APPL. 2134/2025
M/S ASN TRADING CO. THROUGH ITS PROPRIETOR SH. ARIFPetitioner
- Through: Mr. R.P. Singh and Mr. Yash Aggarwal, Advs.
- versus
- CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS AND ANRRespondents
- Through: Appearance not given.
- 53
+ WITH
W.P.(C) 1001/2025 & CM APPL. 4969/2025
AMAIRA ENTERPRISES THROUGH PROPRIETOR KARAN PATNEYPetitioner
- Through: Mr. Prabhat Kumar and Mr. Utkarsh Kumar, Advs.
- versus
- UNION OF INDIA & ORS.Respondents
- Through: Mr. Aditya Singla, SSC CBIC with Ms. Arya Suresh Nair, Adv.
- 55
+ WITH
W.P.(C) 12313/2025 & CM APPL. 50232/2025
GAIA OVERSEASPetitioner



Through: Mr. Chinmaya Seth, Mr. A.K. Seth and
Ms. Palak Mathur, Advs.

versus

SALES TAX OFFICER CLASS II / AVATO WARD 53 ZONE 3
DELHI AND ORS.Respondents

Through: Mr. Sumit K. Batra, Adv.
Mr. Pradeep Kumar Jha, S.P.C. /UOI.

56

WITH

+

W.P.(C) 12504/2025 & CM APPL. 51022/2025
ABN INTERNATIONALPetitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth and
Ms. Palak Mathur, Advs.

versus

SALES TAX OFFICER CLASS II / AVATO WARD 56 ZONE 4
DELHI AND ORS.Respondents

Through: Ms. Urvi Mohan, Adv.
Mr. Brijesh Yadav, SPC with Ms.
Nikita, and Mr. Sandeep Yadav, Advs.
for R-3.

57

WITH

+

W.P.(C) 12505/2025 & CM APPL. 51028/2025
SANSKRITI EXIM PRIVATE LIMITEDPetitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth and
Ms. Palak Mathur, Advs.

versus

SALES TAX OFFICER CLASS II / AVATO WARD 52 ZONE 3
DELHI AND ORS.Respondents

Through: Ms. Urvi Mohan, Adv.
Mr. Manoj Kumar Tyagi, SPC.

58

WITH

+

W.P.(C) 12572/2025 & CM APPL. 51231/2025
MANPAR ICON TECHNOLOGIESPetitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth and
Ms. Palak Mathur, Advs.

versus

SALES TAX OFFICER CLASS II / AVATO WARD 53 ZONE 3
DELHI AND ORS.Respondents

Through: Ms. Urvi Mohan, Adv.



59

WITH

+

W.P.(C) 12594/2025 & CM APPL. 51365/2025

MANPAR EXIM INC

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth and
Ms. Palak Mathur, Advs.

versus

SALES TAX OFFICER CLASS II / AVATO WARD 53 ZONE 3

DELHI AND ORS.

.....Respondents

Through: Ms. Urvi Mohan, Adv.

60

AND

+

W.P.(C) 12596/2025 & CM APPL. 51369/2025

AADHAAR INDIA

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth and
Ms. Palak Mathur, Advs.

versus

SALES TAX OFFICER CLASS II / AVATO WARD 53 ZONE 3

DELHI AND ORS.

.....Respondents

Through: Ms. Sangita Malhotra and Mr. V.K.
Gupta, Advs.
Ms. Urvi Mohan, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **11.09.2025**

1. This hearing has been done through hybrid mode.
2. In **W.P.(C) 17557/2024**, interim orders to continue.
3. Adjourn these matters to await the decision of the Supreme Court in **S.L.P No 4240/2025** titled **M/s HCC-SEW-MEIL-AAG JV v. Assistant Commissioner of State Tax &Ors.** where the validity of **Notification No. 9/2023- Central Tax** dated 31st March 2023 and **Notification No. 56/2023- Central Tax** dated 28th December, 2023 are pending.
4. Insofar as the challenge to the **Notification No. 9/2023- State Tax** dated 22nd June 2023 and **Notification No. 56/2023- State Tax** dated 11th July, 2024



are concerned, the lead matter would be ***W.P. (C) 9214/2024*** titled ***Engineers India Ltd. vs. Union of India***

5. All Id. Counsels who wish to make any submissions in respect of the legality and validity of the said notifications, they may do so by filing written submissions and judgements in ***W.P. (C) 9214/2024*** titled ***Engineers India Ltd.***

6. Mr. Chinmaya Seth and Mr. Sumit K. Batra, Id. Counsels will be the nodal Counsels to collect the written submissions in respect of the challenge to the validity of the notifications. All other Counsels shall e-mail their respective submissions/ judgments to these Counsels on behalf of the Petitioner and Respondents. The same shall be filed in one compilation in the matter of ***Engineers India Ltd. (Supra)***.

7. Insofar as the factual aspects are concerned, let replies in the individual petitions, if not already filed, be filed within six weeks. Rejoinder thereto be filed within four weeks thereafter. If no replies are filed, then the averments made in the petition shall be read.

8. Parties are permitted to file any additional documents if they wish to do so. If there is some delay, the Registry shall not return the same under objections.

9. List on 10th December, 2025.

10. Interim order(s), if any, to continue.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 11, 2025/kp/ck