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

+ W.P.(C) 11319/2021 and CM APPLs.34856/2021, 40518/2021,
44246/2021, 13686/2024

(40) KHAO GALI RESTAURANTS PVT LTDPetitioner

versus

COMMISSIONER OF EXCISE GOVERNMENT OF NATIONAL
CAPITAL TERRITORY OF DELHI AND ORS & ORS.

.....Respondents

+ W.P.(C) 13668/2021 and CM APPL.10466/2022

(41) M/S ADHARV ENTERPRISESPetitioner

versus

GOVERNMENT OF NCT OF DELHIRespondent

+ W.P.(C) 12523/2021

(42) M/S CHANMEET LEASING AND FINANCE PVT. LTD

.....Petitioner

versus

GOVT. OF NCT OF DELHI & ORS.

.....Respondents

+ W.P.(C) 12537/2021

(43) PATH2WAY HR SOLUTIONS PVT LTD & ORS.....Petitioners

versus

GOVERNMENT OF NCT OF DELHIRespondent

+ W.P.(C) 12578/2021 and CM APPLs.40511/2021, 40594/2021,
53274/2022

(44) M/S ORIGIN APPLIANCES PVT. LTDPetitioner

versus

GOVT. OF NCT OF DELHI & ORS.Respondents

+ W.P.(C) 12580/2021 and CM APPL.43102/2021

(45) M/S NOVA GARMENTS PVT. LTDPetitioner

versus

GOVT. OF NCT OF DELHI & ORS.Respondents



- + W.P.(C) 12619/2021 and CM APPL.7767/2023
(46) JSN INFRATECH LLPPetitioner
versus
GOVERNMENT OF NCT OF DELHI & ORS.Respondents
- + W.P.(C) 3552/2022 and CM APPLs.10450/2022, 15539/2022, 10302/2023
(47) MAGUNTA AGRO FARMS PVT. LTDPetitioner
versus
GOVERNMENT OF NCT OF DELHI & ORS.Respondents
- + W.P.(C) 94/2022 and CM APPLs.196/2022, 35846/2022
(48) M/S PATH2WAY HR SOLUTIONS PVT. LTDPetitioner
versus
GOVT. OF NCT OF DELHI & ANR.Respondents
- + W.P.(C) 98/2022 and CM APPL.203/2022
(49) M/S NOVA GARMENTS PVT. LTDPetitioner
versus
GOVT. OF NCT OF DELHI & ANR.Respondents
- + W.P.(C) 176/2022 and CM APPL.468/2022
(50) M/S ORIGIN APPLIANCES PVT. LTDPetitioner
versus
GOVT. OF NCT OF DELHI & ANR.Respondents
- + W.P.(C) 874/2022 and CM APPL.31153/2022
(51) ORGANOMIX ECOSYSTEMS PRIVATE LIMITED.....Petitioner
versus
GOVERNMENT OF NCT OF DELHI & ORS.Respondents
- + W.P.(C) 2102/2022 and CM APPL.6037/2022
(52) GLOW TRADEX INDIA PVT LTD & ORS.Petitioners
versus
GOVERNMENT OF NCT OF DELHI & ORS.Respondents
- + W.P.(C) 3508/2022, CM APPLs.10336/2022, 46592/2022
(53) M/S PATH2WAY HR SOLUTIONS PVT. LTDPetitioner



versus

GOVT. OF NCT OF DELHI & ANR.

.....Respondents

+ W.P.(C) 3647/2022

(54) BHAGWATI TRANSFORMER CORP. AND ORS.....Petitioners

versus

GOVERNMENT OF NCT OF DELHI

.....Respondent

+ W.P.(C) 3674/2022

(55) MAGUNTA AGRO FARMS PVT. LTD

.....Petitioner

versus

GOVT. OF NCT OF DELHI & ANR.

.....Respondents

+ W.P.(C) 3682/2022

(56) M/S ORIGIN APPLIANCES PVT. LTD

.....Petitioner

versus

GOVT. OF NCT OF DELHI

.....Respondent

+ W.P.(C) 3823/2022

(57) M/S NOVA GARMENTS PVT. LTD

.....Petitioner

versus

GOVT. OF NCT OF DELHI

.....Respondent

+ W.P.(C) 3835/2022

(58) M/S CHANMEET LEASING AND FINANCE PVT. LTD

.....Petitioner

versus

GOVT. OF NCT OF DELHI

.....Respondent

+ W.P.(C) 3857/2022

(59) M/S PATH2WAY HR SOLUTIONS PVT. LTD

.....Petitioner

versus

GOVT. OF NCT OF DELHI

.....Respondent

+ W.P.(C) 3986/2022 and CM APPLs.11879/2022, 11881/2022

(60) TRIDENT CHEMPHAR LIMITED

.....Petitioner

versus



- GOVERNMENT OF NCT OF DELHI & ANR.Respondents
- + W.P.(C) 3993/2022 and CM APPLs.11894/2022, 11896/2022
(61) SRI AVANTIKA CONTRACTORS I LTDPetitioner
versus
GOVERNMENT OF NCT OF DELHI & ANR.Respondents
- + W.P.(C) 4053/2022 and CM APPL.12079/2022
(62) ORGANOMIX ECOSYSTEMS PRIVATE LIMITED.....Petitioner
versus
GOVERNMENT OF NCT OF DELHI & ANR.Respondents
- + W.P.(C) 4132/2022 and CM APPL.12355/2022
(63) ORGANOMIX ECOSYSTEMS PRIVATE LIMITED.....Petitioner
versus
GOVERNMENT OF NCT OF DELHI & ANR.Respondents
- + W.P.(C) 4133/2022 and CM APPL.12358/2022
(64) TRIDENT CHEMPHAR LIMITEDPetitioner
versus
GOVERNMENT OF NCT OF DELHI & ANR.Respondents
- + W.P.(C) 4142/2022 and CM APPL.12386/2022
(65) M/S PATH2WAY HR SOLUTIONS PVT. LTDPetitioner
versus
GOVT. OF NCT OF DELHI & ANR.Respondents
- + W.P.(C) 4150/2022 and CM APPL.12428/2022
(66) SRI AVANTIKA CONTRACTORS (I) LTD.Petitioner
versus
GOVERNMENT OF NCT OF DELHI & ANR.Respondents
- + W.P.(C) 4857/2022 and CM APPL.18095/2022
(67) JSN INFRATECH LLPPetitioner
versus
GOVERNMENT OF NCT OF DELHI & ORS.Respondents



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- GOVERNMENT OF NCT OF DELHI & ANR.Respondents
+ W.P.(C) 6486/2024
(76) TRIDENT CHEMPHAR LTD.Petitioner
versus
GOVERNMENT OF NCT OF DELHI & ORS.Respondents
- + W.P.(C) 6684/2024
(77) SRI AVANTIKA CONTRACTORS (I) LTDPetitioner
versus
GOVERNMENT OF NCT OF DELHI AND ANRRespondents
- + W.P.(C) 6712/2024
(78) SRI AVANTIKA CONTRACTORS I LTDPetitioner
versus
GOVERNMENT OF NCT OF DELHI & ORS.Respondents

Presence:

Mr. Tanmay Mehta and Mr. Yash Gaur, Advs.
Mr. Mayank Jain, Mr. Parmatma Singh, Mr. Madhur Jain, Mr. Vivek Jaiswal and Mr. Reshul Mittra, Advs. for petitioner nos.9 to 11.
Mr. Sandeep Aggarwal, Sr. Adv. along with Mr. Nalin Talwar, Ms. Yeshi Rinchhen and Mr. Juvas Rawal, Advs.
Mr. Sandeep Aggarwal, Sr. Adv. along with Mr. Nalin Talwar, Ms. Yeshi Rinchhen and Mr. Juvas Rawal, Advs.
Mr. Anuj Aggarwal, ASC along with Mr. Yash Upadhyay and Ms. Ishita Panday, Advs. for GNCTD.
Ms. Monica Arora, Mr. Subhrodeep Saha and Ms. Radhika Kurdukar, Advs. for MCD.
Mr. B.S. Shukla, CGSC and Mr. Sarwan Kumar, Adv. for UOI.
Mr. Kapil Dutta and Mr. Vansh Luthra, Advs. for MCD.
Mr. Achal Gupta, Adv. for DDA.
Mr. Anand Prakash, SC, Ms. Varsha Arya and Mr. Satbeer, Advs. for MCD (through v/c)
Mr. Manu Bansal and Mr. Keshav Gaur, Advs. for DDA.
Mr. Sriharsha Peechara, SC and Mr. Akshat Kulshreshtha, Adv. for NDMC.
Mr. Udit Malik, ASC, Ms. Rima Rao and Ms. Palak Sharma, Advs.
Ms. Arunima Dwivedi, ASC for MCD.
Mr. Prashant Manchanda, ASG, Ms. Nancy Shah and Ms. Isha Balani,



Advs.

Mr. Arjun Pant, Adv. for DDA.

Ms. Prabhsahay Kaur, SC along with Ms. Deeksha L. Kakar, Panel Counsel and Mr. Rashneet Singh, Ms. Palak Mathur, Advs. for DDA.

CORAM:

HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

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08.01.2025

1. Mr. Tanmay Mehta, learned counsel, submits that he has carried out the necessary exercise, as contemplated in the previous order, and has prepared a chart setting out the issues, in consultation with some of the other counsel appearing in the matter. Let a comprehensive chart setting out the issues, along with a brief note of submissions in respect thereof, be filed within a period of four weeks from today.

2. List on 05.03.2025.

SACHIN DATTA, J

JANUARY 8, 2025/cl