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

+ CEAC 9/2025 & CM APPL. 31561/2025

ADDITIONAL DIRECTOR GENERAL
ADJUDICATION

.....Petitioner

Through: Mr. Gibran Naushad, Senior Standing
Counsel with Mr. Harsh Singhal and
Mr. Suraj Shekhar Singh, Advocates.

versus

M/S BLUE COAST INFRASTRUCTURE DEVELOPMENT
PRIVATE LIMITED

.....Respondent

Through: Mr. Yogendra Aldak and Mr. Kunal
Kapoor, Advocates.

7

+ CEAC 10/2025 & CM APPL. 33837/2025

ADDITIONAL DIRECTOR GENERAL
(ADJUDICATION)

.....Petitioner

Through: Mr. Gibran Naushad, Senior Standing
Counsel with Mr. Harsh Singhal and
Mr. Suraj Shekhar Singh, Advocates.

versus

M/S ACTIVE GENERICS PRIVATE LIMITED

.....Respondent

Through: Mr. Yogendra Aldak and Mr. Kunal
Kapoor, Advocates.

8

+ CEAC 11/2025 & CM APPL. 35750/2025

ADDITIONAL DIRECTOR GENERAL
(ADJUDICATION)

.....Petitioner

Through: Mr. Gibran Naushad, Senior Standing
Counsel with Mr. Harsh Singhal and
Mr. Suraj Shekhar Singh, Advocates.



versus

SUSHIL SURI, CEO, BLUE COAST GROUP OF
COMPANIES

.....Respondent

Through: Mr. Yogendra Aldak and Mr. Kunal
Kapoor, Advocates.

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CEAC 12/2025 & CM APPL. 35767/2025

ADDITIONAL DIRECTOR GENERAL
(ADJUDICATION)

.....Petitioner

Through: Mr. Gibran Naushad, Senior Standing
Counsel with Mr. Harsh Singhal and
Mr. Suraj Shekhar Singh, Advocates.

versus

M/S ZIOS MEDICAL CENTRE PRIVATE
LIMITED

.....Respondent

Through: Mr. Yogendra Aldak and Mr. Kunal
Kapoor, Advocates.

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W.P.(C) 12927/2025 & CM APPL. 52831/2025

BLUE COAST INFRASTRUCTURE DEVELOPMENT PRIVATE
LIMITED

.....Petitioner

Through: Mr. Yogendra Aldak and Mr. Kunal
Kapoor, Advocates.

versus

ADDITIONAL COMMISSIONER, CENTRAL
GOODS AND SERVICES TAX DELHI
WEST COMMISSIONERATE

.....Respondent

Through: Mr. Atul Tripathi, SSC, CBIC with
Mr. Shubham Mishra, Mr. Gaurav
Mani Tripathi and Mr. Akshay Sagar,
Advocates along with Mr. Sameer
Kumar Jha, Commissioner



CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

% **ORDER**
11.02.2026

List on 18th February, 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 11, 2026
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