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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, Adv.

versus

**M/S BLUE COAST INFRASTRUCTURE DEVELOPMENT
PRIVATE LIMITED**

.....Respondent

Through: Mr. Kunal Kapoor and Mr. Yatharth
Tripathi, Adv.

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+ 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, Adv.

versus

M/S ACTIVE GENERICS PRIVATE LIMITED

.....Respondent

Through: Mr. Kunal Kapoor and Mr. Yatharth
Tripathi, Adv.

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+ 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, Advs.

versus

SUSHIL SURI, CEO, BLUE COAST GROUP OF COMPANIES

.....Respondent

Through: Mr. Kunal Kapoor and Mr. Yatharth
Tripathi, Advs.

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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, Advs.

versus

M/S ZIOS MEDICAL CENTRE PRIVATE LIMITED

.....Respondent

Through: Mr. Kunal Kapoor and Mr. Yatharth
Tripathi, Advs.

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

BLUE COAST INFRASTRUCTURE DEVELOPMENT PRIVATE
LIMITED

.....Petitioner

Through: Mr. Kunal Kapoor and Mr. Yatharth
Tripathi, Advs.

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, Mr. Akshay Sagar and
Mr. Madhav Anand, Advs.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

18.02.2026

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At joint request of counsel for the parties, list on 18th August, 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 18, 2026

gs/sg