



\$~64, 61 to 63, 65 to 97, 19, 20 & 23

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

+ **W.P.(C) 12537/2021**

PATH2WAY HR SOLUTIONS PVT LTD & ORS.Petitioners

versus

GOVERNMENT OF NCT OF DELHIRespondent

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

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, CM APPL. 10466/2022**

M/S ADHARV ENTERPRISESPetitioner

versus

GOVERNMENT OF NCT OF DELHIRespondent

+ **W.P.(C) 12523/2021**

M/S CHANMEET LEASING AND FINANCE PVT. LTD

.....Petitioner

versus

GOVT. OF NCT OF DELHI & ORS.Respondents

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

M/S ORIGIN APPLIANCES PVT. LTDPetitioner



versus

GOVT. OF NCT OF DELHI & ORS.

.....Respondents

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

M/S NOVA GARMENTS PVT. LTD

.....Petitioner

versus

GOVT. OF NCT OF DELHI & ORS.

.....Respondents

+ **W.P.(C) 94/2022, CM APPL. 196/2022**

M/S PATH2WAY HR SOLUTIONS PVT. LTD

.....Petitioner

versus

GOVT. OF NCT OF DELHI & ANR.

.....Respondents

+ **W.P.(C) 98/2022, CM APPL. 203/2022**

M/S NOVA GARMENTS PVT. LTD

.....Petitioner

versus

GOVT. OF NCT OF DELHI & ANR.

.....Respondents

+ **W.P.(C) 176/2022, CM APPL. 468/2022**

M/S ORIGIN APPLIANCES PVT. LTD

.....Petitioner

versus

GOVT. OF NCT OF DELHI & ANR.

.....Respondents

+ **W.P.(C) 874/2022, CM APPL. 31153/2022**

ORGANOMIX ECOSYSTEMS PRIVATE LIMITEDPetitioner

versus

GOVERNMENT OF NCT OF DELHI & ORS.

.....Respondents



- + **W.P.(C) 2102/2022, CM APPL. 6037/2022**
GLOW TRADEX INDIA PVT LTD & ORS.Petitioners
versus
GOVERNMENT OF NCT OF DELHI & ORS.Respondents
- + **W.P.(C) 3508/2022, CM APPL. 10336/2022, CM APPL. 46592/2022**
M/S PATH2WAY HR SOLUTIONS PVT. LTDPetitioner
versus
GOVT. OF NCT OF DELHI & ANR.Respondents
- + **W.P.(C) 3647/2022**
BHAGWATI TRANSFORMER CORP. AND ORSPetitioners
versus
GOVERNMENT OF NCT OF DELHIRespondent
- + **W.P.(C) 3674/2022**
MAGUNTA AGRO FARMS PVT. LTDPetitioner
versus
GOVT. OF NCT OF DELHI & ANR.Respondents
- + **W.P.(C) 3682/2022**
M/S ORIGIN APPLIANCES PVT. LTDPetitioner
versus
GOVT. OF NCT OF DELHIRespondent
- + **W.P.(C) 3823/2022**
M/S NOVA GARMENTS PVT. LTDPetitioner



versus

GOVT. OF NCT OF DELHI

.....Respondent

+ **W.P.(C) 3835/2022**

M/S CHANMEET LEASING AND FINANCE PVT. LTD

.....Petitioner

versus

GOVT. OF NCT OF DELHI

.....Respondent

+ **W.P.(C) 3857/2022**

M/S PATH2WAY HR SOLUTIONS PVT. LTD

.....Petitioner

versus

GOVT. OF NCT OF DELHI

.....Respondent

+ **W.P.(C) 3986/2022, CM APPL. 11879/2022, CM APPL. 11881/2022**

TRIDENT CHEMPHAR LIMITED

.....Petitioner

versus

GOVERNMENT OF NCT OF DELHI & ANR.

.....Respondents

+ **W.P.(C) 3993/2022, CM APPL. 11894/2022, CM APPL. 11896/2022**

SRI AVANTIKA CONTRACTORS I LTD

.....Petitioner

versus

GOVERNMENT OF NCT OF DELHI & ANR.

.....Respondents

+ **W.P.(C) 4053/2022, CM APPL. 12079/2022**

ORGANOMIX ECOSYSTEMS PRIVATE LIMITED

.....Petitioner

versus



- GOVERNMENT OF NCT OF DELHI & ANR.Respondents
- + **W.P.(C) 4132/2022, CM APPL. 12355/2022**
- ORGANOMIX ECOSYSTEMS PRIVATE LIMITEDPetitioner
- versus
- GOVERNMENT OF NCT OF DELHI & ANR.Respondents
- + **W.P.(C) 4133/2022, CM APPL. 12358/2022**
- TRIDENT CHEMPHAR LIMITEDPetitioner
- versus
- GOVERNMENT OF NCT OF DELHI & ANR.Respondents
- + **W.P.(C) 4142/2022, CM APPL. 12386/2022**
- M/S PATH2WAY HR SOLUTIONS PVT. LTDPetitioner
- versus
- GOVT. OF NCT OF DELHI & ANR.Respondents
- + **W.P.(C) 4150/2022, CM APPL. 12428/2022**
- SRI AVANTIKA CONTRACTORS (I) LTD.Petitioner
- versus
- GOVERNMENT OF NCT OF DELHI & ANR.Respondents
- + **W.P.(C) 4857/2022, CM APPL. 18095/2022**
- JSN INFRATECH LLPPetitioner
- versus
- GOVERNMENT OF NCT OF DELHI & ORS.Respondents



- + **W.P.(C) 4881/2022, CM APPL. 14620/2022**
BHAGWATI TRANSFORMER CORP & ORS.Petitioners
versus
GOVERNMENT OF NCT OF DELHIRespondent
- + **W.P.(C) 5084/2022**
JSN INFRATECH LLPPetitioner
versus
GOVERNMENT OF NCT OF DELHI & ORS.Respondents
Through:
- + **W.P.(C) 5090/2022, CM APPL. 15119/2022**
JSN INFRATECH LLPPetitioner
versus
GOVERNMENT OF NCT OF DELHI & ORS.Respondents
- + **W.P.(C) 5704/2022, CM APPL. 17035/2022**
M/S NOVA GARMENTS PVT. LTD.Petitioner
versus
GOVT. OF NCT OF DELHI & ORS.Respondents
- + **W.P.(C) 10711/2022, CM APPL. 31108/2022, CM APPL. 31110/2022**
ORGANOMIX ECOSYSTEMS PRIVATE LIMITEDPetitioner
versus
GOVERNMENT OF NCT OF DELHI & ANR.Respondents



- + **W.P.(C) 16641/2022**
M/S PATH2WAY HR SOLUTIONS PVT. LTDPetitioner
versus
GOVT. OF NCT OF DELHI & ORS.Respondents
- + **W.P.(C) 2013/2023**
TRIDENT CHEMPHAR LIMITEDPetitioner
versus
GOVERNMENT OF NCT OF DELHI & ANR.Respondents
- + **W.P.(C) 6480/2024**
ORGANOMIX ECOSYSTEMS PRIVATE LIMITEDPetitioner
versus
GOVERNMENT OF NCT OF DELHI & ANR.Respondents
- + **W.P.(C) 6486/2024**
TRIDENT CHEMPHAR LTD.Petitioner
versus
GOVERNMENT OF NCT OF DELHI & ORS.Respondents
- + **W.P.(C) 6684/2024**
SRI AVANTIKA CONTRACTORS (I) LTDPetitioner
versus
GOVERNMENT OF NCT OF DELHI AND ANRRespondents
- + **W.P.(C) 6712/2024**
SRI AVANTIKA CONTRACTORS I LTDPetitioner
versus



GOVERNMENT OF NCT OF DELHI & ORS.Respondents

+ **W.P.(C) 12619/2021**

JSN INFRATECH LLPPetitioner

versus

GOVERNMENT OF NCT OF DELHI & ORS.Respondents

+ **W.P.(C) 3552/2022, CM APPL. 10450/2022, CM APPL. 15539/2022, CM APPL. 10302/2023**

MAGUNTA AGRO FARMS PVT. LTDPetitioner

versus

GOVERNMENT OF NCT OF DELHI & ORS.Respondents

+ **W.P.(C) 6162/2022**

ADHARV ENTERPRISESPetitioner

versus

GOVERNMENT OF NCT OF DELHI AND ANRRespondents

Appearance:

Petitioner:

Mr. Saransh Kumar, Adv.

Mr. Parmatma Singh, Mr. Mayank Jady and Mr. Madhur Jain, Advs.

Mr. N.P. Singh, Mr. Barun Dey, Mr. Alok Ranjan Jha, Advs.

Mr. Arvind Nigam, Sr. Adv., Mr. Nalin Talwar, Ms. Yeshi Rinchhen and Mr. Juvas Rawal, Advs.

Mr. Mayank Jain, Mr. Parmatma Singh, Mr. Madhur Jain, Ms. Aakriti Dhawan, Mr. Reshul Mittra and Mr. Vivek Jaiswal, Advs.

Respondents:

Mr. Bhagvan Swarup Shukla, CGSC, Mr. Sarvan Kumar and Mr. Satyam Singh, Advs.

Mr. Sriharsha Peechara, SC, Mr. Akshat Kulshreshtha and Mr. D.S. Bhanu, Advs. for NDMC



Mr. Achal Gupta and Mr. Karan Jain, Advs. for DDA
Mr. Vikash Chopra, SC, Ms. Anita Mishra and Mr. Neeraj Kumar, Advs.
Mr. Manu Bansal and Mr. Rohit Nain, Advs. for DDA
Mr. Arjun Pant, Adv. for DDA
Ms. Arunima Dwivedi, CGSC, Mr. Amit Dutta, Ms. Pinky Pawar and Ms. Kritika Sharma, Advs.
Ms. Monika Arora, Mr. Subhrodeep Saha and Mr. Prabhat Kumar, Advs.
Mr. Abhinav Sharma, Ms. Avsi Malik and Ms. Aakriti Jain, Advs.
Mr. Manu Chaturvedi, SC, MCD
Mr. Dhruv Rohatgi, Ms. Chandrika Sachdev and Mr. Dhruv Kumar, Advs.
Ms. Prabhsahay Kaur, SC and Ms. Deeksha L. Kakkar, Advs.
Mr. Kapil Dutta, Advocate
Ms. Avni Singh, Panel Counsel, GNCTD
Mr. Dhruv Rohatgi, Panel Counsel, GNCTD, Ms. Chandrika Sachdeva, Mr. Dhruv Kumar, Advs.

CORAM:

HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

ORDER

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29.04.2026

1. At the request of learned counsel for the parties, list these matters on 28.09.2026.
2. In the meantime, let the parties to place on record their written submissions along with relevant decisions.

PURUSHAINDRA KUMAR KAURAV, J

APRIL 29, 2026/SH