



\$~23 to 27

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

+ W.P.(C) 9592/2023  
A M ELECTRICALS

.....Petitioner

Through: Mr. Rajesh Mahna, Mr.  
Mayank Kouts, Mr. Shiva  
Narang and Ms. Shivani Kalra,  
Advocates.

versus

COMMISSIONER OF DELHI GOODS AND SERVICE TAX  
& ORS.

.....Respondents

Through: Mr. Rajeev Aggarwal, ASC  
with Mr. Shubham Goel,  
Advocates for R-1 and R-2.  
Mr. Akshay Amritnashu, SSC  
with Mr. Samyak Jain, Ms.  
Drishti Saraf and Ms. Pragya  
Upadhyay, Advocates for R-4.

**24.**

+ W.P.(C) 11899/2024  
M/S G M HERBS

.....Petitioner

Through: Mr. Sandeep Gupta, Mr.  
Manish Pushkarna, Mr. Harneet  
Pushkarna, Advocates.

versus

PR. COMMISSIONER & ANR.

.....Respondents

Through: Mr. Rajeev Aggarwal, ASC  
with Mr. Shubham Goel,  
Advocates for R-1 and R-2.

**25.**

+ W.P.(C) 6123/2024  
ANAND CIS INDIA PRIVATE LIMITED

.....Petitioner

Through: Mr. Ravi Kant Chandok, Mr.  
Vasdev Lalwani, Mr. Tushar  
Sahni, Advocates.



versus

COMMISSIONER CENTRAL GOODS AND SERVICES  
TAX DELHI SOUTH & ANR. ....Respondents

Through: Mr. Rajeev Aggarwal, ASC  
with Mr. Shubham Goel,  
Advocates for R-1 and R-2.

**26.**

+ W.P.(C) 8208/2024

M/S ANHAD INTERNATIONAL ....Petitioner

Through: Mr. Sandeep Gupta, Mr.  
Manish Pushkarna, Mr. Harneet  
Pushkarna, Advocates.

versus

COMMISSIONER TRADE  
AND TAXES & ORS. ....Respondents

Through: Mr. Rajeev Aggarwal, ASC  
with Mr. Shubham Goel,  
Advocates for R-1 and R-2.

**27.**

+ W.P.(C) 9388/2024

M/S ANHAD IMPEX ....Petitioner

Through: Mr. Sandeep Gupta, Mr.  
Manish Pushkarna, Mr. Harneet  
Pushkarna, Advocates.

versus

COMMISSIONER TRADE  
AND TAXES & ORS. ....Respondents

Through: Mr. Rajeev Aggarwal, ASC  
with Mr. Shubham Goel,  
Advocates for R-1 and R-2.

**CORAM:**

**HON'BLE MR. JUSTICE YASHWANT VARMA**

**HON'BLE MR. JUSTICE RAVINDER DUDEJA**

**ORDER**

**%**

**14.10.2024**

**CM APPL. 33643/2024 (exemption) in W.P. (C) 8208/2024**



**CM APPL. 38539/2024 (exemption) in W.P. (C) 9388/2024**

Allowed, subject to all just exceptions.

These applications stand disposed of.

**W.P.(C) 9592/2023, W.P.(C) 11899/2024, W.P.(C) 6123/2024,  
W.P.(C) 8208/2024, W.P.(C) 9388/2024**

Arguments heard.

Judgement reserved.

**YASHWANT VARMA, J.**

**RAVINDER DUDEJA, J.**

**OCTOBER 14, 2024/vp**