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

+ **W.P.(C) 13059/2019 & CM APPL. 45991/2023**

SHRI ATUL AGGARWALPetitioner

Through: Ms. Sonia A. Menon, Adv.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Vivekanand Mishra, SPC for R-1.
Mr. Harpreet Singh, SSC with Ms.
Suhani Mathur and Mr. Jai Ahuja,
Advs.

73

WITH

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W.P.(C) 9592/2023

A M ELECTRICALSPetitioner

Through: None.

versus

COMMISSIONER OF DELHI GOODS AND SERVICE TAX &
ORS.Respondents

Through: Mr. Akshay Amritanshu, Senior
Standing Counsel with Ms. Drishti
Saraf, Ms. Drishti Rawal & Mr.
Sarthak Srivastava, Advs. (M:
9888368130)

74

WITH

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W.P.(C) 11899/2024

M/S G M HERBSPetitioner

Through: Mr. Sandeep Gupta, Mr. Manish
Pushkarna and Mrs. Harneet
Pushkarna, Advs. (M: 9810668385)

versus

PR. COMMISSIONER & ANR.Respondents

Through: None.

75

WITH



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W.P.(C) 6123/2024

ANAND CIS INDIA PRIVATE LIMITED

.....Petitioner

Through: Mr. Ravi Kant Chandhok, Adv. (M:
9811213677)

versus

COMMISSIONER CENTRAL GOODS AND SERVICES TAX
DELHI SOUTH & ANR.

.....Respondents

Through: None.

76

WITH

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W.P.(C) 8208/2024

M/S ANHAD INTERNATIONAL

.....Petitioner

Through: Mr. Sandeep Gupta, Mr. Manish
Pushkarna and Mrs. Harneet
Pushkarna, Advs.

versus

COMMISSIONER TRADE AND TAXES & ORS.Respondents

Through: None.

77

AND

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W.P.(C) 9388/2024

M/S ANHAD IMPEX

.....Petitioner

Through: Mr. Sandeep Gupta, Mr. Manish
Pushkarna and Mrs. Harneet
Pushkarna, Advs.

versus

COMMISSIONER TRADE AND TAXES & ORS.Respondents

Through: None.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

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23.07.2025

1. This hearing has been done through hybrid mode.
2. An adjournment is sought on behalf of Id. Counsel for the Petitioner



with no objection from the opposite side.

3. List on 27th October, 2025.

PRAITHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

JULY 23, 2025/dk/msh