



\$~44 to 49

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

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

SHRI ATUL AGGARWAL

.....Petitioner

Through: Ms. Sonia A. Menon and Ms. Varsha,  
Advocates

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. K.G. Gopalakrishnan, Mr. Girish  
Kaul, Ms. Aishwarya Singh Rana,  
Mr. Abhiram Venugopal, Advocates  
for R/GNCTD

Mr. Vivekanand Mishra, Senior Panel  
Counsel for UOI/R-1

Mr. Harpreet Singh, Senior Standing  
Counsel with Ms. Suhani Mathur, Mr.  
Iqbal Singh, Mr. Jatin Kumar Gaur,  
Advocates

45

+ W.P.(C) 9592/2023

A M ELECTRICALS

.....Petitioner

Through: Advocate (appearance not given)

versus

COMMISSIONER OF DELHI GOODS  
AND SERVICE TAX & ORS.

.....Respondents

Through: Mr. K.G. Gopalakrishnan, Mr. Girish  
Kaul, Ms. Aishwarya Singh Rana,  
Mr. Abhiram Venugopal, Advocates  
for R/GNCTD

Mr. Anurag Ojha, SSC with Mr.  
Dipak Raj, Advocate



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+ W.P.(C) 11899/2024

M/S G M HERBS

.....Petitioner

Through: Advocate (appearance not given)

versus

PR. COMMISSIONER & ANR.

.....Respondents

Through: Mr. K.G. Gopalakrishnan, Mr. Girish Kaul, Ms. Aishwarya Singh Rana, Mr. Abhiram Venugopal, Advocates for R/GNCTD

47

+ W.P.(C) 6123/2024

ANAND CIS INDIA PRIVATE LIMITED

.....Petitioner

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

versus

COMMISSIONER CENTRAL GOODS AND SERVICES TAX DELHI SOUTH & ANR.

.....Respondents

Through: Mr. K.G. Gopalakrishnan, Mr. Girish Kaul, Ms. Aishwarya Singh Rana, Mr. Abhiram Venugopal, Advocates for R/GNCTD  
Mr. Anish Roy, SSC for CBIC for R-1

48

+ W.P.(C) 8208/2024

M/S ANHAD INTERNATIONAL

.....Petitioner

Through: Advocate (appearance not given)

versus



COMMISSIONER TRADE AND TAXES & ORS. ....Respondents  
Through: Mr. K.G. Gopalakrishnan, Mr. Girish  
Kaul, Ms. Aishwarya Singh Rana,  
Mr. Abhiram Venugopal, Advocates  
for R/GNCTD

49

+ W.P.(C) 9388/2024

M/S ANHAD IMPEX .....Petitioner  
Through: Advocate (appearance not given)

versus

COMMISSIONER TRADE AND TAXES & ORS. ....Respondents  
Through: Mr. K.G. Gopalakrishnan, Mr. Girish  
Kaul, Ms. Aishwarya Singh Rana,  
Mr. Abhiram Venugopal, Advocates  
for R/GNCTD

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

% **ORDER**  
**28.01.2026**

List on 19<sup>th</sup> May, 2026.

**NITIN WASUDEO SAMBRE, J**

**AJAY DIGPAUL, J**

**JANUARY 28, 2026/pr**