



\$~69 to 74

* **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. Harpreet Singh, Senior Standing
Counsel along with Ms. Suhani
Mathur and Mr. Jatin Kumar Gaur,
Adv.

70

+ W.P.(C) 9592/2023

A M ELECTRICALS

.....Petitioner

Through:

versus

COMMISSIONER OF DELHI GOODS AND SERVICE TAX
& ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC with Mr.
Dipak Raj, Mr. Aryaman Singh
Chouhan, Adv.
Mr. Sumit K. Batra and Ms. Priyanka
Jindal, Advocates

71

+ W.P.(C) 11899/2024

M/S G M HERBS

.....Petitioner

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

versus



PR. COMMISSIONER & ANR.Respondents
Through: Mr. Sumit K. Batra and Ms. Priyanka
Jindal, Advocates

72

+ W.P.(C) 6123/2024

ANAND CIS INDIA PRIVATE LIMITEDPetitioner
Through:

versus

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

Through: Mr. Anish Roy, SSC CBIC for R-1
Mr. Sumit K. Batra and Ms. Priyanka
Jindal, Advocates

73

+ W.P.(C) 8208/2024

M/S ANHAD INTERNATIONALPetitioner

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

versus

COMMISSIONER TRADE AND TAXES & ORS.Respondent

Through: Mr. Sumit K. Batra and Ms. Priyanka
Jindal, Advocates

74

+ W.P.(C) 9388/2024

M/S ANHAD IMPEXPetitioner

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

versus

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



Through: Mr. Sumit K. Batra and Ms. Priyanka
Jindal, Advocates

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

%

ORDER
19.05.2026

At joint request, list on 02nd September 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MAY 19, 2026/DM