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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **SERTA 3/2019 & CM APPL. 12598/2024**  
**COMMISSIONER OF CENTRA TAX G.S.T., DELHI EAST**

.....Appellant

Through: Mr. Harpreet Singh, Senior Standing  
Counsel with Ms. Suhani Mathur and  
Mr. Jai Ahuja, Advocates.

versus

**ALPHA CORP. DEVELOPMENT PVT. LTD.** .....Respondent

Through: Mr. Sanjeev Anand, Senior Advocate  
with Mr. Sameer Sood, Advocate.  
Ms. Ridhima Gupta with Mr. Vikash  
Verma, Advocates.

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+ **SERTA 8/2019**  
**COMMISSIONER OF CENTRAL TAX G.S.T. EAST** .....Appellant  
Through: Mr. Harpreet Singh, Senior Standing  
Counsel with Ms. Suhani Mathur and  
Mr. Jai Ahuja, Advocates.

versus

**RUCHI MALLS PRIVATE LIMITED & ANR.** .....Respondents

Through: Mr. Sanjeev Anand, Senior Advocate  
with Mr. Sameer Sood, Advocate.

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+ **SERTA 4/2021, CM APPL. 29300/2021, CM APPL. 35409/2022 &**  
**CM APPL. 45576/2022**  
**PRINCIPAL COMMISSIONER OF GST DELHI-SOUTH**

.....Appellant

Through: Ms. Kavita Jha, Senior Advocate with  
Mr. Shammi Kapoor and Mr. Sandeep  
Gupta, Advocates.



versus

M/S. VITAL CONSTRUCTION PRIVATE LIMITED AND ANR.

.....Respondents

Through: Mr. Yogendra Aldak, Mr. Kunal Kapoor and Mr. Yathart Tripathi, Advocates.

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**SERTA 12/2022 & CM APPL. 47559/2022**

THE COMMISSIONER CENTRAL EXCISE AND CGST SOUTH DELHI

.....Appellant

Through: Mr. R. Ramachandran, Sr. Standing Counsel with Mr. Prateek Dhir, Advocate.

versus

BHARTI REALTY LTD.

.....Respondent

Through: Mr. Yogendra Aldak, Mr. Kunal Kapoor and Mr. Yathart Tripathi, Advocates.

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**SERTA 13/2022 & CM APPL. 47797/2022**

THE COMMISSIONER CENTRAL EXCISE AND CGST SOUTH DELHI

.....Appellant

Through: Mr. R. Ramachandran, Sr. Standing Counsel with Mr. Prateek Dhir, Advocate.

versus

NILE TECH LIMITED

.....Respondent

Through: Mr. Yogendra Aldak, Mr. Kunal Kapoor and Mr. Yathart Tripathi, Advocates.

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**SERTA 18/2023 & CM APPL. 55831/2023**

PRINCIPAL COMMISSIONER CGST AND CENTRAL EXCISE



DELHI SOUTH

.....Appellant

Through: Mr. R. Ramachandran, Sr. Standing  
Counsel with Mr. Prateek Dhir,  
Advocate.

versus

BHARTI REALTY LTD

.....Respondent

Through: Mr. Yogendra Aldak, Mr. Kunal  
Kapoor and Mr. Yathart Tripathi,  
Advocates.

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE RAJNEESH KUMAR GUPTA**

**ORDER**

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**08.05.2025**

1. This hearing has been done through hybrid mode.
2. It is already 4:40 p.m. No time left.
3. List on 22<sup>nd</sup> August, 2025.

**PRATHIBA M. SINGH, J**

**RAJNEESH KUMAR GUPTA, J**

**MAY 8, 2025/MR**