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

+ **SERTA 3/2019 & CM APPL. 12598/2024**

COMMISSIONER OF CENTRAL TAX G.S.T.,  
DELHI EAST

.....Appellant

Through: Mr. Harpreet Singh, SSC with Ms.  
Suhani Mathur and Mr. Jatin Kumar  
Gaur, Advs.

versus

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

Through: Mr. Vikash Verma, Adv. for R-1.  
Mr. Sanjeev Anand, Sr. Adv. with Mr.  
Sameer Sood, Adv. (M: 9999345900)

2

WITH

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**SERTA 8/2019**

COMMISSIONER OF CENTRAL TAX G.S.T.  
EAST

.....Appellant

Through: Mr. Harpreet Singh, SSC with Ms.  
Suhani Mathur and Mr. Jatin Kumar  
Gaur, Advs.

versus

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

Through: Mr. Sanjeev Anand, Sr. Adv. with Mr.  
Sameer Sood, Adv.

3

WITH

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**SERTA 4/2021, CM APPL. 29300/2021 & CM APPL. 35409/2022**

PRINCIPAL COMMISSIONER OF GST  
DELHI-SOUTH

.....Appellant

Through: Ms. Kavita Jha, Sr. Adv. (Amicus)  
with Mr. Shammi Kapoor and Mr.  
Sandeep Gupta, Advs.

versus

M/S. VITAL CONSTRUCTION PRIVATE LIMITED  
AND ANR.

.....Respondents

Through: Mr. Yogendra Aldak and Mr. Kunal  
Kapoor, Advs. (M: 8010333998)

4

WITH



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**SERTA 12/2022 & CM APPL. 47559/2022**  
THE COMMISSIONER CENTRAL EXCISE AND CGST SOUTH  
DELHI .....Appellant

Through: Mr. R. Ramachandran, SSC with Mr.  
Prateek Dhir, Adv.

versus

BHARTI REALTY LTD. ....Respondent

Through: Mr. Yogendra Aldak and Mr. Kunal  
Kapoor, Adv.

5

WITH

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**SERTA 13/2022 & CM APPL. 47797/2022**  
THE COMMISSIONER CENTRAL EXCISE AND CGST SOUTH  
DELHI .....Appellant

Through: Mr. R. Ramachandran, SSC with Mr.  
Prateek Dhir, Adv.

versus

NILE TECH LIMITED ....Respondent

Through: Mr. Yogendra Aldak and Mr. Kunal  
Kapoor, Adv.

6

AND

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**SERTA 18/2023 & CM APPL. 55831/2023**  
PRINCIPAL COMMISSIONER CGST AND CENTRAL EXCISE  
DELHI SOUTH .....Appellant

Through: Mr. R. Ramachandran, SSC with Mr.  
Prateek Dhir, Adv.

versus

BHARTI REALTY LTD .....Respondent

Through: Mr. Yogendra Aldak and Mr. Kunal  
Kapoor, Adv.

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**  
**JUSTICE SAURABH BANERJEE**

**ORDER**

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**20.11.2025**

1. This hearing has been done through hybrid mode.
2. Adjournment slip has been moved in some of the matters on behalf of



Mr. V. Lakshmikumar, Id. Counsel.

3. Accordingly, list on 12<sup>th</sup> January, 2026 on top of the Board.

4. It is made clear no further adjournment shall be granted in these matters.

**PRATHIBA M. SINGH, J**

**SAURABH BANERJEE, J**

**NOVEMBER 20, 2025**

*dj/ck*