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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, SSC with
Ms. Suhani Mathur and Mr. Jatin
Kumar and Gaur, Advs.

versus

ALPHA CORP. DEVELOPMENT PVT. LTD.Respondent

Through: Mr. Vikash Verma, Adv.

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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 and Gaur, Advs.

versus

RUCHI MALLS PRIVATE LIMITED & ANR.Respondents

Through:

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+ SERTA 4/2021 & CM APPL. 29300/2021 & CM APPL. 35409/2022

PRINCIPAL COMMISSIONER OF GST DELHI-SOUTH

.....Appellant

Through: Mr. N. Venkataraman, ASG with
Mr. R. Ramachandran, Sr. Standing
Counsel

Ms. Kavita Jha, Sr. Adv. with
Mr. Shammi Kapoor and Ms. Kanika



Sethi, Advs.
Mr. Anish Roy, SSC

versus

M/S. VITAL CONSTRUCTION PRIVATE LIMITED AND ANR.
.....Respondents

Through:

5

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SERTA 12/2022 & CM APPL. 47559/2022

THE COMMISSIONER CENTRAL EXCISE AND CGST SOUTH
DELHIAppellant

Through: Mr. N. Venkataraman, ASG with
Mr. R. Ramachandran, Sr. Standing
Counsel

versus

BHARTI REALTY LTD.Respondent

Through: Mr. V. Lakshmikumar,
Mr. Yogendra Aldak, Mr. Kunal
Kapoor and Ms. Urja Vashishth,
Advs.

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SERTA 13/2022 & CM APPL. 47797/2022

THE COMMISSIONER CENTRAL EXCISE AND CGST SOUTH
DELHIAppellant

Through: Mr. N. Venkataraman, ASG with
Mr. R. Ramachandran, Sr. Standing
Counsel

versus

NILE TECH LIMITEDRespondent



Through: Mr. V. Lakshmikumaran,
Mr. Yogendra Aldak, Mr. Kunal
Kapoor and Ms. Urja Vashishth,
Advs.

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SERTA 18/2023 & CM APPL. 55831/2023

PRINCIPAL COMMISSIONER CGST AND CENTRAL EXCISE

DELHI SOUTH

.....Appellant

Through: Mr. N. Venkataraman, ASG with
Mr. R. Ramachandran, Sr. Standing
Counsel

versus

BHARTI REALTY LTD

.....Respondent

Through: Mr. V. Lakshmikumaran,
Mr. Yogendra Aldak, Mr. Kunal
Kapoor and Ms. Urja Vashishth,
Advs.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

12.01.2026

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At joint request of learned counsel for the parties, list on 22nd April,
2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 12, 2026

gs/dd