



\$~23 to 28

\* **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:

versus

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

Through: Mr. Sanjeev Anand, Senior Adv. with  
Ms. Madhumita Singh, Mr. Sameer  
Sood, Mr. Jatin Mandovaria and Ms.  
Sonali P. Nayak, Advs.

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+ SERTA 8/2019

COMMISSIONER OF CENTRAL TAX G.S.T. EAST .....Appellant

Through:

versus

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

Through: Mr. Sanjeev Anand, Senior Adv. with  
Ms. Madhumita Singh, Mr. Sameer  
Sood, Mr. Jatin Mandovaria and Ms.  
Sonali P. Nayak, Advs.

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

PRINCIPAL COMMISSIONER OF

GST DELHI-SOUTH

.....Appellant

Through: Mr. Anish Roy, SSC, CBIC

versus



M/S. VITAL CONSTRUCTION PRIVATE  
LIMITED AND ANR.

.....Respondents

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

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

THE COMMISSIONER CENTRAL EXCISE  
AND CGST SOUTH DELHI

.....Appellant

Through: Mr. Aditya Singla, SSC and Ms. Arya  
Suresh Nair, Adv.

versus

BHARTI REALTY LTD.

.....Respondent

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

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

THE COMMISSIONER CENTRAL EXCISE  
AND CGST SOUTH DELHI

.....Appellant

Through: Mr. Shashank Sharma, SSC with Ms.  
Malika Kumari, Adv.

versus

NILE TECH LIMITED

.....Respondent

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

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

PRINCIPAL COMMISSIONER CGST AND  
CENTRAL EXCISE DELHI SOUTH

.....Appellant



Through: Mr. Aditya Singla, SSC and Ms. Arya  
Suresh Nair, Adv.

versus

BHARTI REALTY LTD

.....Respondent

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

**CORAM:**

**HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE**

**HON'BLE MR. JUSTICE AJAY DIGPAUL**

**ORDER**

**20.05.2026**

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List on 21<sup>st</sup> September, 2026.

**NITIN WASUDEO SAMBRE, J**

**AJAY DIGPAUL, J**

**MAY 20, 2026/ar**