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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 Mr. Jai Ahuja, Mr. Sanidhya Sharma, Mr. Akshay Saxena and Ms. Shivali Saxena, Adv.

versus

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

Through: Mr. Vikash Verma, Adv. for R-1. Mr. Sanjeev Anand, Sr. Adv. with Ms. Madhumita Singh, Mr. Sameer Sood and Mr. Jatin Mandovaria, Adv.

9 WITH

+ **SERTA 8/2019**

COMMISSIONER OF CENTRAL TAX G.S.T.  
EAST

.....Appellant

Through: Mr. Harpreet Singh, SSC with Mr. Jai Ahuja, Mr. Sanidhya Sharma, Mr. Akshay Saxena and Ms. Shivali Saxena, Adv.

versus

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

Through: Mr. Sanjeev Anand, Sr. Adv. with Ms. Madhumita Singh, Mr. Sameer Sood and Mr. Jatin Mandovaria, Adv.

10 WITH

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

PRINCIPAL COMMISSIONER OF GST  
DELHI-SOUTH

.....Appellant

Through:

versus

M/S. VITAL CONSTRUCTION PRIVATE LIMITED



AND ANR. ....Respondents  
Through: Mr. Kunal Kapoor, Adv.  
11 WITH  
+ **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. Kunal Kapoor, Adv.  
12 WITH  
+ **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. Kunal Kapoor, Adv.  
13 WITH  
+ **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. Kunal Kapoor, Adv.

**CORAM:**  
**JUSTICE PRATHIBA M. SINGH**  
**JUSTICE SHAIL JAIN**

**ORDER**  
% **22.08.2025**



1. This hearing has been done through hybrid mode.

**CM APPL. 45576/2022 in SERTA 4/2021**

2. This is an application for condonation of delay in filing the appeal. For the reasons stated in the application, the delay is condoned. The application is disposed of.

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

**SERTA 8/2019**

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

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

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

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

3. The parties shall file their written note of arguments after taking into consideration the decision of the Supreme Court in *Commr. (CGST) v. Safari Retreats (P) Ltd., (2025) 2 SCC 523*.

4. List these appeals for hearing on 20<sup>th</sup> November, 2025 at top of the Board.

**PRATHIBA M. SINGH, J.**

**SHAIL JAIN, J.**

**AUGUST 22, 2025/kp/msh**