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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
DELHIAppellant

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
DELHIAppellant

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

versus

NILE TECH LIMITEDRespondent

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 SOUTHAppellant

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

versus

BHARTI REALTY LTDRespondent

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 12th 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