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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, Adv.

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, Adv.

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:

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SERTA 12/2022 & CM APPL. 47559/2022

THE COMMISSIONER CENTRAL EXCISE AND CGST SOUTH  
DELHI .....Appellant

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  
DELHI .....Appellant

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

versus

NILE TECH LIMITED .....Respondent



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

7

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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. Lakshmikumar,  
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 22<sup>nd</sup> April,  
2026.

**NITIN WASUDEO SAMBRE, J**

**AJAY DIGPAUL, J**

**JANUARY 12, 2026**

**gs/dd**