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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:

versus

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

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

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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, Sr. Adv. with  
Ms. Madhumita Singh and Mr. Jatin  
Mandovaria, Adv.

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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  
Ms. Kavita Jha, Sr. Adv. (Amicus)  
with Mr. Shammi Kapoor, Ms. Swati  
Agarwal and Ms. Kanika Sethi, Adv.

versus

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



Through: Mr. V. Lakshmikumar,  
Mr. Yogendra Aldak, Mr. Kunal  
Kapoor and Ms. Urja Vashishth,  
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, CBIC with  
Ms. Arya Suresh Nair and Mr. Arvind  
Menon, Adv.

versus

BHARTI REALTY LTD. ....Respondent

Through: Mr. V. Lakshmikumar,  
Mr. Yogendra Aldak, Mr. Kunal  
Kapoor and Ms. Urja Vashishth,  
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, Senior  
Standing Counsel and Ms. Malika  
Kumari, Adv.

versus

NILE TECH LIMITED ....Respondent

Through: Mr. V. Lakshmikumar,  
Mr. Yogendra Aldak, Mr. Kunal  
Kapoor and Ms. Urja Vashishth,  
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, CBIC with  
Ms. Arya Suresh Nair and Mr. Arvind  
Menon, Advs.

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**

**22.04.2026**

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At joint request, list on 20<sup>th</sup> May 2026.

**NITIN WASUDEO SAMBRE, J**

**AJAY DIGPAUL, J**

**APRIL 22, 2026/AS**