



\$~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. EASTAppellant

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



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+ M/S. VITAL CONSTRUCTION PRIVATE LIMITED AND ANR.Respondents
Through: Mr. V. Lakshmikumar, Mr. Yogendra Aldak and Mr. Kunal Kapoor, Advs.
- + SERTA 12/2022 & CM APPL. 47559/2022
THE COMMISSIONER CENTRAL EXCISE AND CGST SOUTH DELHIAppellant
Through: Mr. Aditya Singla, SSC and Ms. Arya Suresh Nair, Adv.
versus
- 27
+ BHARTI REALTY LTD.Respondent
Through: Mr. V. Lakshmikumar, Mr. Yogendra Aldak and Mr. Kunal Kapoor, Advs.
- + SERTA 13/2022 & CM APPL. 47797/2022
THE COMMISSIONER CENTRAL EXCISE AND CGST SOUTH DELHIAppellant
Through: Mr. Shashank Sharma, SSC with Ms. Malika Kumari, Adv.
versus
- 28
+ NILE TECH LIMITEDRespondent
Through: Mr. V. Lakshmikumar, Mr. Yogendra Aldak and Mr. Kunal Kapoor, Advs.
- + SERTA 18/2023 & CM APPL. 55831/2023
PRINCIPAL COMMISSIONER CGST AND CENTRAL EXCISE DELHI SOUTHAppellant



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

%

List on 21st September, 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MAY 20, 2026/ar