



\$~9 to 14

* **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, Senior Standing
Counsel with Ms. Suhani Mathur and
Mr. Jai Ahuja, Advocates.

versus

ALPHA CORP. DEVELOPMENT PVT. LTD.Respondent

Through: Mr. Sanjeev Anand, Senior Advocate
with Mr. Sameer Sood, Advocate.
Ms. Ridhima Gupta with Mr. Vikash
Verma, Advocates.

10

+ **SERTA 8/2019**
COMMISSIONER OF CENTRAL TAX G.S.T. EASTAppellant
Through: Mr. Harpreet Singh, Senior Standing
Counsel with Ms. Suhani Mathur and
Mr. Jai Ahuja, Advocates.

versus

RUCHI MALLS PRIVATE LIMITED & ANR.Respondents

Through: Mr. Sanjeev Anand, Senior Advocate
with Mr. Sameer Sood, Advocate.

11

+ **SERTA 4/2021, CM APPL. 29300/2021, CM APPL. 35409/2022 &**
CM APPL. 45576/2022
PRINCIPAL COMMISSIONER OF GST DELHI-SOUTH

.....Appellant

Through: Ms. Kavita Jha, Senior Advocate with
Mr. Shammi Kapoor and Mr. Sandeep
Gupta, Advocates.



versus

M/S. VITAL CONSTRUCTION PRIVATE LIMITED AND ANR.

.....Respondents

Through: Mr. Yogendra Aldak, Mr. Kunal Kapoor and Mr. Yathart Tripathi, Advocates.

12

+

SERTA 12/2022 & CM APPL. 47559/2022

THE COMMISSIONER CENTRAL EXCISE AND CGST SOUTH DELHI

.....Appellant

Through: Mr. R. Ramachandran, Sr. Standing Counsel with Mr. Prateek Dhir, Advocate.

versus

BHARTI REALTY LTD.

.....Respondent

Through: Mr. Yogendra Aldak, Mr. Kunal Kapoor and Mr. Yathart Tripathi, Advocates.

13

+

SERTA 13/2022 & CM APPL. 47797/2022

THE COMMISSIONER CENTRAL EXCISE AND CGST SOUTH DELHI

.....Appellant

Through: Mr. R. Ramachandran, Sr. Standing Counsel with Mr. Prateek Dhir, Advocate.

versus

NILE TECH LIMITED

.....Respondent

Through: Mr. Yogendra Aldak, Mr. Kunal Kapoor and Mr. Yathart Tripathi, Advocates.

14

+

SERTA 18/2023 & CM APPL. 55831/2023

PRINCIPAL COMMISSIONER CGST AND CENTRAL EXCISE



DELHI SOUTH

.....Appellant

Through: Mr. R. Ramachandran, Sr. Standing
Counsel with Mr. Prateek Dhir,
Advocate.

versus

BHARTI REALTY LTD

.....Respondent

Through: Mr. Yogendra Aldak, Mr. Kunal
Kapoor and Mr. Yathart Tripathi,
Advocates.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **08.05.2025**

1. This hearing has been done through hybrid mode.
2. It is already 4:40 p.m. No time left.
3. List on 22nd August, 2025.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

MAY 8, 2025/MR