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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 Mr. Jai Ahuja, Mr. Sanidhya Sharma, Mr. Akshay Saxena and Ms. Shivali Saxena, Advs.

versus

ALPHA CORP. DEVELOPMENT PVT. LTD.Respondent

Through: Mr. Vikash Verma, Adv. for R-1. Mr. Sanjeev Anand, Sr. Adv. with Ms. Madhumita Singh, Mr. Sameer Sood and Mr. Jatin Mandovaria, Advs.

9 WITH

+ **SERTA 8/2019**

COMMISSIONER OF CENTRAL TAX G.S.T.
EAST

.....Appellant

Through: Mr. Harpreet Singh, SSC with Mr. Jai Ahuja, Mr. Sanidhya Sharma, Mr. Akshay Saxena and Ms. Shivali Saxena, Advs.

versus

RUCHI MALLS PRIVATE LIMITED & ANR.Respondents

Through: Mr. Sanjeev Anand, Sr. Adv. with Ms. Madhumita Singh, Mr. Sameer Sood and Mr. Jatin Mandovaria, Advs.

10 WITH

+ **SERTA 4/2021, CM APPL. 29300/2021 & CM APPL. 35409/2022**

PRINCIPAL COMMISSIONER OF GST
DELHI-SOUTH

.....Appellant

Through:

versus

M/S. VITAL CONSTRUCTION PRIVATE LIMITED



AND ANR.Respondents

11 Through: Mr. Kunal Kapoor, Adv.
WITH

+ **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

12 Through: Mr. Kunal Kapoor, Adv.
WITH

+ **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

13 Through: Mr. Kunal Kapoor, Adv.
WITH

+ **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. Kunal Kapoor, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **22.08.2025**



1. This hearing has been done through hybrid mode.

CM APPL. 45576/2022 in SERTA 4/2021

2. This is an application for condonation of delay in filing the appeal. For the reasons stated in the application, the delay is condoned. The application is disposed of.

SERTA 3/2019 & CM APPL. 12598/2024

SERTA 8/2019

SERTA 4/2021, CM APPL. 29300/2021 & CM APPL. 35409/2022

SERTA 12/2022 & CM APPL. 47559/2022

SERTA 13/2022 & CM APPL. 47797/2022

SERTA 18/2023 & CM APPL. 55831/2023

3. The parties shall file their written note of arguments after taking into consideration the decision of the Supreme Court in *Commr. (CGST) v. Safari Retreats (P) Ltd., (2025) 2 SCC 523*.

4. List these appeals for hearing on 20th November, 2025 at top of the Board.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 22, 2025/kp/msh