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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
EASTAppellant

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
SOUTHAppellant

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
DELHIAppellant

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
DELHIAppellant

Through: Mr. Shashank Sharma, Senior
Standing Counsel and Ms. Malika
Kumari, Adv.

versus

NILE TECH LIMITEDRespondent

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 SOUTHAppellant



Through: Mr. Aditya Singla, SSC, CBIC with
Ms. Arya Suresh Nair and Mr. Arvind
Menon, Advs.

versus

BHARTI REALTY LTDRespondent
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 20th May 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 22, 2026/AS