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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 5457/2019**

**BAMBOO HOTEL AND GLOBAL CENTRE (DELHI)
PVT. LTD.**

.....Petitioner

Through:

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

Ms. Shiva Lakshmi, CGSC with Mr. Madhav Bajaj, Mr. K. Joshi & Ms. Esha Kumar, Advs. for UOI.

Mr. Akshay Amritanshu, SSC with Ms. Drishti Saraf & Mr. Mayur Goyal, Advs.

13 **WITH**

+ **W.P.(C) 11633/2019, CM APPL. 47813/2019 & CM APPL. 5892/2025**

RIVERIA COMMERCIAL DEVELOPERS LIMITED.Petitioner

Through:

Mr. Sujit Ghosh, Sr.Adv. with Mr. Ajinkya Tiwari, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

Mr. Harpreet Singh, SSC with Mr. Jai Ahuja, Mr. Sanidhya Sharma, Mr. Akshay Saxena & Ms. Shivali, Advs. for R-1, 4 & 7.

14 **AND**

+ **W.P.(C) 4683/2020, CM APPL. 16846/2020 & CM APPL. 71248/2024**

DELHI INTERNATIONAL AIRPORT LTD

.....Petitioner

Through:

Mr. Tarun Gulati, Senior Advocate with Mr. Sparsh Bhargava, Ms Ishita Farsaiya and Ms Vanshika Taneja, Advocates

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

Mr. Amit Tiwari, CGSC with Ms.



Ayushi Srivastava, Mr. Ayush Tanwar & Mr. Arpan Narwal, Advs. for UOI.
Ms. Shiva Lakshmi, CGSC with Mr. Madhav Bajaj, Mr. K. Joshi & Ms. Esha Kumar, Advs. for UOI.
Mr. Harpreet Singh, SSC with Mr. Jai Ahuja, Mr. Sanidhya Sharma, Mr. Akshay Saxena & Ms. Shivali, Advs. for R-1, 4 & 7.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER
% **04.09.2025**

1. This hearing has been done through hybrid mode.

W.P.(C) 5457/2019

2. Ld. Counsel for the Respondent submits that the only challenge in the present petition is to the validity of the Section 17(5)(C) and Section 17(5)(D) of the Central Goods and Services Tax Act, 2017 and Delhi Goods and Services Tax Act, 2017 which has been upheld by the Supreme Court in the decision in *Chief Commissioner of Central Goods and Service Tax & Ors. v. M/s Safari Retreats Private Limited & Ors.*, 2024 SCC OnLine SC 2691

3. If the Petitioner wishes to take any further steps, the Petitioner may do so.

4. List before the Joint Registrar on 10th October, 2025.

5. List before the Court on 9th December, 2025.

W.P.(C) 11633/2019, CM APPL. 47813/2019 & CM APPL. 5892/2025

W.P.(C) 4683/2020, CM APPL. 16846/2020 & CM APPL. 71248/2024

6. Let notice be issued in the amendment application being *CM APPL. 5892/2025*.



7. Let reply to the said application be filed within two weeks. Rejoinder be filed within two weeks, thereafter.
8. List before the Joint Registrar on 10th October, 2025.
9. List before the Court on 9th December, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 4, 2025

Rahul/Ck