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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: None.

versus

UNION OF INDIA & ORS.

.....Respondent

Through:

Ms. Shiva Lakshmi & mR. Madhav
Bajaj, Advs. for UOI.

Ms. Avni Singla, Panel Counsel,
GNCTD.

Mr. Akshay Amritanshu, Senior
Standing Counsel with Ms. Drishti
Rawal, Mr. Abhay Nair, Mr. Mayur
Goyal & Mr. Sarthak Srivastava,
Advs.

Ms. Vaishali Gupta, Adv.

Mr. Harpreet Singh, SSC.

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WITH

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

RIVERIA COMMERCIAL DEVELOPERS LIMITED.....Petitioner

Through: Mr. Ajinkya Tiwari, Adv.

versus

UNION OF INDIA & ORS.

.....Respondent

Through:

Mr. Dhruv Rohatgi, Mrs. Chandrika
Sachdev & Mr. Dhruv Kumar, Advs.
for R-2.

Ms. Vaishali Gupta, Adv.

Mr. Harpreet Singh, SSC with Ms.
Suhani Mathur & Mr. Jatin Kumar
Gaur, Advs.

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AND

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

DELHI INTERNATIONAL AIRPORT LTDPetitioner

Through: Mr. Sparsh Bhargava, Ms. Ishita



Farsaiya & Ms. Vanshika, Advs.
versus
UNION OF INDIA & ORS.
Through: Ms. Shiva Lakshmi & mR. Madhav Bajaj, Advs. for UOI.
Mr. Amit Tiwari, CGSC with Ms. Ayushi Srivastava, Mr. Ayush Tanwar, Mr. Arpan Narwal, Mr. Kushagra Malik, Advs. for UOI.
Ms. Vaishali Gupta, Adv.
Mr. Harpreet Singh, SSC with Ms. Suhani Mathur & Mr. Jatin Kumar Gaur, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER
% **09.12.2025**

1. This hearing has been done through hybrid mode.
2. Mr. Akshay Amritanshu, Id. Senior Standing Counsel submits that the challenge has been raised in these petitions to the constitutional validity of Sections 17(5)(c) and 17(5)(d) of the CGST Act, 2017 and the DGST Act, 2017. This issue, as per the Id. SSC, has been decided by the Supreme Court in the decision of the ***Chief Commissioner of Central Goods and Service Tax & Ors. v. M/s Safari Retreats Private Ltd. & Ors., 2024 INSC 756*** where the Supreme Court has upheld the constitutional validity of the said two provisions.
3. None appears for the Petitioner in ***W.P.(C) 5457/2019***.
4. Since there is no appearance on behalf of the Petitioner in ***W.P.(C) 5457/2019***, let Court notice be issued to the Petitioner on the address mentioned in the memo of parties. In addition, let a default Court notice be



issued to the Id. Counsel for the Petitioner *i.e.*, Khaitan & Co, at the address mentioned in the *vakalatnama*.

5. Issue notice in the amended writ petitions *i.e.*, **W.P.(C) 11633/2019** and **W.P.(C) 4683/2020** to the Respondent No. 2 - Delhi Goods and Services Tax Department. On behalf of the DGST, Ms. Vaishali Gupta, Id. Counsel is requested to accept notice.

6. On behalf of the Respondent No. 2- DGST let a reply affidavit to the application under Order VI Rule 17 CPC be filed within a period of four weeks.

7. List these matters on 19th March, 2026.

8. On the said date, parties shall be ready for submissions both on the amendment application and on the merits.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 9, 2025/ Rahul/msh