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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 11633/2019, CM APPL. 47813/2019 & CM APPL.
5892/2025

RIVERIA COMMERCIAL DEVELOPERS LIMITED.

.....Petitioner

Through: Appearance not given.
versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Manisha Agrawal Narain,
CGSC with Ms. Aditi Singh,
Adv for R-1.
Mr. Vedansh Anand, SPC with
Mr. Kush Garg, Adv. for UOI.
Ms. Vaishali Gupta, Panel
Counsel (Civil) GNCTD with
Ms. Rashi Aggarwal, Adv. for
R-2.
Mr. Harpreet Singh, Adv.
Mr. Dhruv Rohatgi, Panel
Counsel, GNCTD with Ms.
Chandrika Sachdeva and Mr.
Dhruv Kumar, Advs. for
GNCTD

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

DELHI INTERNATIONAL AIRPORT LTD

.....Petitioner

Through: Appearance not given.
versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Amit Tiwari, CGSC with
Ms. Ayushi Srivastava, Mr.
Arpan Narwal, Mr. Kushagra
Malik and Mr.Ujjwal Tyagi,



Advs.
Ms. Shiva Lakshmi (SPC) With
Mr. Prasant Kumar Sharma,
Adv.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

09.07.2026

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1. In these two writ petitions, the Petitioner calls in question the constitutional validity of Section 17(5)(c) and Section 17(5)(d) of the Central Goods and Services Tax Act, 2017 and the Delhi Goods and Services Tax Act, 2017.
2. Learned Counsel appearing for the Respondents submits that the Hon'ble Supreme Court, in ***Chief Commissioner of CGST v. Safari Retreats Pvt.Ltd.,(2024) 131 GSTR 184*** has already upheld the constitutional validity of the aforesaid provisions.
3. Learned Counsel appearing for the Petitioner submits that an application seeking amendment of the writ petitions has been filed. She prays for some time to prepare the matter.
4. Adjourned to 23.07.2026 to be listed in the *Supplementary List* for final disposal.
5. Learned Counsels appearing for the parties shall come prepared for final disposal.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

JULY 9, 2026/kp/rm



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