



\$~82 & 83

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 11633/2019, CM APPL. 47813/2019, CM APPL.
5892/2025 and CM APPL. 46527/2026
RIVERIA COMMERCIAL DEVELOPERS LIMITED.

.....Petitioner

Through: Mr. Sujit Ghosh, Sr. Adv. with
Mr. Mannat Waraich, Mr.
Ajinkya Tiwari and Ms.
Aakanksha Bajoria, Advs.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Vedansh Anand, SPC with
Mr. Shivam kumar, GP

(83)

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

DELHI INTERNATIONAL AIRPORT LTDPetitioner

Through: Mr. Tarun Gulati Sr. Advocate
with Mr. Sparsh Bhargava, Ms.
Ishita Farsaiya, Ms. Vanshika
Taneja and Mr. Aryan Singh
Advs.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Amit Tiwari, CGSC, Ms.
Ayushi Srivastava, Mr. Arpan
Narwal, Mr. Kushagra Malik
and Mr. Ujjwal Tyagi, Advs.
Ms. Shiva Lakshmi, SPC with
Mr. Prasant Kumar Sharma
and Ms. Pankhuri Tiwari, Advs.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MR. JUSTICE AMIT MAHAJAN

ORDER

%

23.07.2026

1. On 09.07.2026 following order was passed:-



“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.”

2. Today, there is a request for adjournment on behalf of counsel representing the Respondent.

3. Learned Senior Counsel representing the Petitioner in W.P.(C) 4683/2020 submits that the Supreme Court judgment only partially answers the questions in favour of the assessee, but subsequent amendments have been made in the Act which require consideration.

4. A short synopsis on behalf of the Petitioner in W.P.(C) 4683/2020 be also filed with copy to the learned counsel representing the Respondents.

5. List on 10.08.2026 in Supplementary List for final disposal.

ANIL KSHETARPAL, J.

AMIT MAHAJAN, J.

JULY 23, 2026/da/ad