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

+ W.P.(C) 4551/2025

BHAVNA LUTHRA L/H OF SH. NARAIN DAS LUTHRA,
PROPRIETOR OF M/S. HUNNY ENTERPRISES.....Petitioner

Through: Mr. Puneet Rai, Ms. Srishti Sharma,
Mr. Ankit Kumar, Mr. Sushil Gaba,
Advs.

versus

ASSISTANT COMMISSIONER, RANGE 8,
CGST, DELHI & ANR.Respondents

Through: Mr. Piyush Beriwal, Ms. Ruchita
Srivastava, Ms. Neha, Mr. Dev
Aaseri, Advs. for R-1 & 2.

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+ W.P.(C) 10726/2025 & CM APPL. 44375/2025, CM APPL.
4480/2026

BHAVNA LUTHRA L/H OF SH. NARAIN DAS LUTHRA,
PROPRIETOR OF M/S. HUNNY ENTERPRISES.....Petitioner

Through: Mr. Puneet Rai, Ms. Srishti Sharma,
Mr. Ankit Kumar, Mr. Sushil Gaba,
Advs.

versus

ADDITIONAL COMMISSIONER, DELHI
NORTH, CGST DELHI & ORS.Respondents

Through: Mr. Piyush Beriwal, Ms. Ruchita
Srivastava, Ms. Neha, Mr. Dev
Aaseri, Mr. Sajay Kumar Bansal,
Advs. for R-1 & R-3
Mr. Anurag Ojha, SSC with Mr.



Dipak Raj, Adv. for R-2

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER
% **22.01.2026**

List on 29th April 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 22, 2026/sky/