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* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ W.P.(C) 11021/2025

PUNEET BATRA

.....Petitioner

Through: Mr. N. Hariharan, Mr. Avi Singh, Mr. Sachin Puri, Mr. Mohit Mathur, Mr. Kirti Uppal, Mr. Sandeep Sharma, Senior Advocates with Mr. Animesh Gaba, Mr. Akshat Sharma, Mr. Abhishek Kumar, Mr. Shikhar Garg, Ms. Nalinaksha Singh, Mr. Mohit Bhandari, Mr. Vinay Bansal, Mr. Animesh Gaur, Mr. Ishan Parashar, Mr. Maneesh Shankani, Mr. Jatin Sharma, Ms. Punya Rekha Angara, Ms. Vasundhara N., Ms. Sana Singh, Mr. Arjan Mandla, Ms. Gauri Rama Chandran, Mr. Anigya Chaubey, Mr. Harshwardhan & Mr. Parth Sehrawat, Advts.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Tushar Mehta, SG, Mr. Aditya Singla, SSC, Mr. PC Aggarwal, Mr. Amit Khatri & Ms. Arunima Dwivedi, SSCs, CBIC with Ms. Arya Suresh Nair, Mr. Akash Panwar Ms. Jasleen Kaur Anand, Ms. Shreya Lamba, Mr. Akhil Sharma, Advts. Mr. T. Singhdev & Mr. Tanishq Srivastava, Advts. Mr. Akash Panwar, Standing Counsel (Jr.) with Ms. Jasleen Kaur Anand, Adv. Mr. Preet Pal Singh, Ms. Tanupreet Kaur & Ms. Medha Navami, Advts.



CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RENU BHATNAGAR

ORDER
% **02.12.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 75794/2025 (for directions) & W.P.(C) 11021/2025

2. The present application has been filed by the Respondent No.2- Goods and Services Tax Department (East) (*hereinafter*, 'GST Department') seeking further extension of time for copying of the data from Petitioner's Central Processing Unit (*hereinafter*, 'CPU'), which was allowed in terms of previous order dated 13th November, 2025 and extended *vide* order dated 27th November, 2025.

3. According to the Local Commissioners, who are present in Court, the parsing of the data from Petitioner's CPU has been completed and only copying of the data on the hard disk is pending.

4. The Court has heard Mr. Tushar Mehta, Id. Solicitor General on behalf of the Respondents and Mr. Kirti Uppal, Id. Counsel on behalf of the Petitioner.

5. Id. Solicitor General appearing for the Respondents is seeking a two day extension for copying of the data on the hard disk.

6. Mr. Uppal, Id. Sr. Counsel for the Petitioner seeks two weeks time to file an affidavit along with certain documents, placing the stand of the Petitioner.

7. In the above factual background, let the copying of data be completed by 05th December, 2025.



8. The Local Commissioners shall file their reports by the 12th December, 2025. Let the same be supplied to both the parties.
9. The subsequent remand applications and the documents concerning the company/persons/entities under investigation, in relation to M/s Matkarma Technologies Pvt. Ltd. be filed with an affidavit by the GST Department by 12th December, 2025.
10. Let an affidavit placing the stand of the Petitioner along with any documents be filed by 5th January, 2026.
11. The GST Department shall respond to the affidavit within two weeks thereafter.
12. Additionally, the fee of the Local Commissioners shall be based on the number of visits they have made, and shall be shared equally by the Petitioner and by the GST Department, as directed earlier in terms of order dated 13th November, 2025.
13. The application is disposed of in these terms.
14. The next date of hearing already fixed *i.e*, 04th December, 2025 stands cancelled.
15. List this matter for consideration on 29th January, 2026.
16. Interim orders granted earlier to continue.

PRATHIBA M. SINGH, J.

RENU BHATNAGAR, J.

DECEMBER 2, 2025/pd/sm