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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 11021/2025, CM APPL. 79212/2025 & CM APPL. 79226/2025**

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 Sehwat, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. SV Raju, ASG with Mr. Aditya Singla, SSC, Mr. PC Aggarwal, Mr. Amit Khatri, Ms. Arunima Dwivedi, SSCs, CBIC with Ms. Arya Suresh Nair, Mr. Venkat, Mr. Shaurya Sarin, Mr. Akash Panwar
Mr. Akash Panwar, Standing Counsel (Jr.)
Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Adv. for NFC, DGGL.
Mr. T. Singhdev, Ms. Yamini Singh & Mr. Tanishq Srivastava, Advs. for BCD.



CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER
% 16.12.2025

1. This hearing has been done through hybrid mode.

CM APPL. 79212/2025 (for early hearing)

2. The present application has been filed by Respondent No.2- Goods and Services Tax Department (East) (*hereinafter, 'GST Department'*) seeking early hearing of the present matter.
3. On the previous date of hearing *i.e.*, 2nd December, 2025 the Court had directed as under:

“ [...]

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...”

4. Today, the Local Commissioners are stated to have filed their report.



However, the same is not on record. Let the same be brought on record.

5. It is submitted by Mr. S.V. Raju, Id. ASG that the affidavit of the GST Department has been filed.

6. Since the Petitioners have been given the opportunity to file their stand by 5th January 2026, early hearing would not be possible.

7. The fee of the Local Commissioners has been paid by both the parties.

8. On the next date of hearing, the prayer for the release of the copy of the hard disk shall be considered and appropriate orders shall be passed.

9. The present application is disposed of.

W.P.(C) 11021/2025 & CM APPL. 79226/2025

10. List on the date already fixed *i.e.*, 29th January, 2026.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 16, 2025

Ar/Rahul/sm