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

+ **W.P.(C) 11855/2024 & CM APPL. 49329/2024**

M/S OSWAL PVC COMPOUND INDUSTRIES (THROUGH ITS  
ROPRIETOR SH HEMRAJ KUNDALIA) & ORS. ....Petitioners

Through: Mr. R.P. Singh, Advocate.

versus

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE AND  
CENTRAL GOODS AND SERVICE TAX NORTH ....Respondent

Through: Mr. Anurag Ojha, Senior Standing  
Counsel with Mr. Shubham Kumar,  
Mr. Dipak Raj & Mr. Vipul Kumar,  
Advocates.

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+ **W.P.(C) 13784/2024 & CM APPL. 57719/2024**

M/S HRJ POLYMERS PVT LTD & ORS. ....Petitioners

Through: Mr. R.P. Singh, Advocate

versus

OFFICE OF COMMISSIONER CENTRAL EXCISE AND CGST  
THROUGH COMMISSIONER ....Respondent

Through: Mr. Anurag Ojha, Senior Standing  
Counsel with Mr. Shubham Kumar,  
Mr. Dipak Raj & Mr. Vipul Kumar,  
Advocates

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+ **W.P.(C) 13786/2024 & CM APPL. 57722/2024**

M/S ANURAG ENTERPRISES (THROUGH ITS PROPRIETOR  
SMT. SANGEETA KUNDALIA) & ANR. ....Petitioners

Through: Mr. R.P. Singh, Advocate

versus

OFFICE OF COMMISSIONER CENTRAL EXCISE AND CGST



(THROUGH COMMISSIONER)

.....Respondent

Through: Mr. Anurag Ojha, Senior Standing  
Counsel with Mr. Shubham Kumar,  
Mr. Dipak Raj & Mr. Vipul Kumar,  
Advocates

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE RAJNEESH KUMAR GUPTA**

**ORDER**

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**19.03.2025**

1. This hearing has been done through hybrid mode.
2. Mr. Anurag Ojha, Id. SSC seeks further time to file the counter affidavit. Let the same be filed within four weeks. Rejoinder thereto, if any, be filed within four weeks thereafter.
3. List before the Joint Registrar on 14<sup>th</sup> May, 2025.
4. List before the Court on 29<sup>th</sup> July, 2025.
5. Interim orders to continue till the next date.

**PRATHIBA M. SINGH, J**

**RAJNEESH KUMAR GUPTA, J**

**MARCH 19, 2025**

kk/msh