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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
PROPRIETOR SH HEMRAJ KUNDALIA) & ORS.Petitioners

Through: Mr. Nirmal Dixit, Adv.
versus

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE AND
CENTRAL GOODS AND SERVICE TAX NORTHRespondent

Through: Mr Anurag Ojha (SSC) with Mr Dipak
Raj & Mr Shashank Kumar, Adv.
(M: 8800642484)

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WITH

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

M/S HRJ POLYMERS PVT LTD & ORS.Petitioners

Through: Mr. Nirmal Dixit, Adv.
versus

OFFICE OF COMMISSIONER CENTRAL EXCISE AND CGST
THROUGH COMMISSIONERRespondent

Through: Mr Anurag Ojha (SSC) with Mr Dipak
Raj & Mr Shashank Kumar, Adv.

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AND

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

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

Through: Mr. Nirmal Dixit, Adv.
versus

OFFICE OF COMMISSIONER CENTRAL EXCISE AND CGST
(THROUGH COMMISSIONER)Respondent

Through: Mr Anurag Ojha (SSC) with Mr Dipak
Raj & Mr Shashank Kumar, Adv.



CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER
% **29.07.2025**

1. This hearing has been done through hybrid mode.
2. In view of the orders passed in ***Union of India & Ors. v. GMR Airport Infrastructure Ltd. [Special Leave to Appeal (C) No. 5392/2025]***, dated 2nd May, 2025, list these matters on 24th September, 2025.
3. Interim order(s), if any, to continue till the next date of hearing.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

JULY 29, 2025/dk/rks