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

+ **W.P.(C) 12174/2025 & CM APPL. 49650/2025**

S M OVERSEAS

.....Petitioner

Through: Mr. Farman Ali CGSC with Ms.
Vandana Anand, Advocate

versus

COMMISSIONER CGST DELHI NORTH

.....Respondent

Through: Ms Anushree Narain, Senior Standing
Counsel with Mr Naman Choula and
Mr Yamit Jetley, Advocates.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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23.03.2026

At request of respondent, list on 13th August, 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 23, 2026/ay