



\$~90 to 93, 95, 98 to 101, 103, 105 to 107, 109 to 112, 114, 115, 122 to 136, 143, 144, 149, 153, 154, 160, 163, 165, 169 to 175, 177, 179, 180, 181, 182, 193 and 195

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

# **CNR No. DLHC010123492026**

+ W.P.(C) 4118/2026

GORKI CONTRACTORS AND ENGINEERS .....Petitioner

Through: Mr. Rajesh Mahna, Mr.  
Ramanand Roy and Mr.  
Mayank Kouts, Advs.

versus

UNION OF INDIA & ORS. ....Respondents

Through: Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Advs.

(91)

# **CNR No. DLHC010346532026**

+ W.P.(C) 10777/2026

M/S ROHIT FOOTWEAR .....Petitioner

Through: Appearance not given.

versus

THE COMMISSIONER OF DGST, DELHI, & ANR.

.....Respondent

Through: Ms. Priyanka Jindal, Ms. Urvi  
Mohan and Mr. Sumit Kumar,  
Advs.

(92)

# **CNR No. DLHC010359312026**

+ W.P.(C) 11167/2026, CM APPL. 51723/2026, CM APPL.  
51724/2026 and CM APPL. 51725/2026

K S HOTELS PRIVATE LIMITED .....Petitioner

Through: Mr. Rajat Mittal, Mr. Priyanshu  
and Mr. Subham Kumar, Advs.



versus

SALES TAX OFFICER CLASS II WARD 1 ZONE 1 DELHI  
& ORS. ....Respondents

Through: Mr. Vishal Chadha, SSC along  
with Mr. Chandan Kumar, Adv.

(93)

# **CNR No. DLHC010361552026**

+ W.P.(C) 11244/2026, CM APPL. 51993/2026 and CM APPL.  
51994/2026

HANS RAJ KAUSHIK PROP KAUSHIK INDUSTRIES

.....Petitioner

Through: Mr. A. K. Babbar and Mr. B. K.  
Tripathi, Advs.

versus

COMMISSIONER DELHI GOODS AND SERVICE TAX &  
ANR. ....Respondents

Through: Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Advs.

(95)

# **CNR No. DLHC010367202026**

+ W.P.(C) 11386/2026 and CM APPL. 52761/2026

SHIV SAREES PVT LTD

.....Petitioner

Through: Mr. Ruchir Bhatia, Adv.

versus

COMMISSIONER, STATE GOODS AND SERVICES TAX  
DELHI & ANR. ....Respondents

Through: Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Advs.

(98)

# **CNR No. DLHC010367922026**

+ W.P.(C) 11415/2026 and CM APPL. 52890/2026

JAGJEET SINGH

.....Petitioner



Through: Mr. Ruchir Bhatia, Adv.

versus

COMMISSIONER STATE GOODS AND SERVICES TAX  
DELHI & ANR. ....Respondents

Through: Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Advs.

(99)

# **CNR No. DLHC010367932026**

+ W.P.(C) 11416/2026, CM APPL. 52894/2026 and CM APPL.  
52895/2026

RALLI ENTERPRISES THROUGH ITS PROPRIETOR SH.  
SANJAY RALLI .....Petitioner

Through: Mr. Gaurav Gupta, Adv.

versus

UNION OF INDIA AND ORS .....Respondents

Through: Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Advs.  
Mr. Vaibhav Mishra, SPC  
along with Mr. Aditya Jha,  
Advs.

(100)

# **CNR No. DLHC010367962026**

+ W.P.(C) 11417/2026 and CM APPL. 52902/2026

VIKASH JAIN .....Petitioner

Through: Mr. Ruchir Bhatia, Adv.

versus

COMMISSIONER, STATE GOODS AND SERVICES TAX  
DELHI & ANR. ....Respondents

Through: Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Advs.

(101)



# **CNR No. DLHC010367972026**  
+ W.P.(C) 11418/2026 and CM APPL. 52904/2026  
VIKASH JAIN .....Petitioner  
Through: Mr. Ruchir Bhatia, Adv.

versus

COMMISSIONER, STATE GOODS AND SERVICES TAX  
DELHI & ANR. ....Respondents  
Through: Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Adv.

(103)

# **CNR No. DLHC010368082026**  
+ W.P.(C) 11427/2026, CM APPL. 52925/2026 and CM APPL.  
52926/2026  
UNITED BIOTECH PVT. LTD .....Petitioner  
Through: Mr. Karan Sachdev, Mr. Sumit  
Khadria, Mr. Somesh Jain and  
Mr. Sankalp Agrawal, Adv.

versus

UNION OF INDIA & ORS. ....Respondents  
Through: Mr. Arjun Malik, SSC along  
with Mr. Manish Sharma, GP.  
Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Adv.  
Mr. J. P. Sharma, SC along  
with Mr. Manish Raghav and  
Mr. Prakash Srivastava, Adv.

(105)

# **CNR No. DLHC010570262025**  
+ W.P.(C) 12222/2025 and CM APPL. 49807/2025  
MS. PARISHA SHARMA PROPRIETOR, M/S P S  
MERCHANDISE .....Petitioner  
Through: Mr. Nitin Gandhi and Ms.  
Reena Gandhi, Adv.



versus

UNION OF INDIA & ORS. ....Respondents  
Through: Ms. Vaishali Gupta, PC along  
with Ms. Rashi Aggarwal, Adv.  
Mr. Vedansh Anand, SPC along  
with Mr. Shivam Kumar, Adv.

(106)

# **CNR No. DLHC010137002026**

+ W.P.(C) 4445/2026  
NOVELTY LEATHER STORE .....Petitioner  
Through: Appearance not given.

versus

THE COMMISSIONER OF DGST, DELHI, & ANR.  
.....Respondents  
Through: Mr. Himanshu Pathak, SPC  
along with Mr. Mohit Gupta,  
Adv.

(107)

# **CNR No. DLHC010148732026**

+ W.P.(C) 4770/2026, CM APPL. 23317/2026, CM APPL.  
23318/2026 and CM APPL. 23319/2026  
GAURAV GUPTA .....Petitioner  
Through: Mr. Pulkit Verma and Mr.  
Saket Jain, Advs.

versus

SALES TAX OFFICER CLASS II AVATO, WARD 14 &  
ORS. ....Respondents  
Through: Mr. Rajesh Kumar, SPC along  
with Mr. Yash Narain and Mr.  
Siddharth Shekhar, Advs.  
Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Advs.  
Mr. Tushar Singh and Mr.



Pratyaksh Bhadoria, Advs.

(109)

# **CNR No. DLHC010183602026**

+ W.P.(C) 5878/2026, CM APPL. 28857/2026 and CM APPL. 28858/2026

TUFFY CREATION THROUGH ITS PARTNER MR. SANDEEP CHHABRA .....Petitioner

Through: Mr. Rakesh Kumar and Mr. Parveen Kumar Gambhir, Advs.

versus

COMMISSIONER DELHI GOODS AND SERVICES TAX & ORS. ....Respondents

Through: Mr. Himanshu Pathak, SPC along with Mr. Mohit Gupta, Advs.

Mr. Manish Sharma, GP.

Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs.

(110)

# **CNR No. DLHC010222212026**

+ W.P.(C) 6790/2026

APEKSHA INTERNATIONAL .....Petitioner

Through: Mr. Anuj Chauhan and Mr. Harsh Kumar, Advs.

versus

COMMISSIONER OF DELHI GOODS AND SERVICES TAXES & ANR. ....Respondent

Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs.

(111)

# **CNR No. DLHC010238112026**

+ W.P.(C) 7362/2026

KLEAN VALUE THROUGH ITS PROPRIETOR MR. ALOK GUPTA .....Petitioner



Through: Mr. Rakesh Kumar and Mr.  
Parveen Kumar Gambhir, Advs.

versus

COMMISSIONER DELHI GOODS AND SERVICES TAX &  
ORS. ....Respondents

Through: Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Advs.

(112)

# **CNR No. DLHC010251192026**

+ W.P.(C) 7887/2026

SAMSK INTERNATIONAL THROUGH ITS PROPRIETOR  
MR. SURENDER PAL .....Petitioner

Through: Mr. Rakesh Kumar and Mr.  
Parveen Kumar Gambhir, Advs.

versus

COMMISSIONER DELHI GOODS AND SERVICES TAX &  
ORS. ....Respondents

Through: Ms. Radhika Bishwajit Dubey,  
CGSC along with Ms. Gurleen  
Kaur Waraich, Mr. Kritarth  
Upadhyay, Mr. Vivek Sharma,  
Mr. Amulya Dev Mishra, Mr.  
Saksham Sharma and Mr.  
Ayush Dogra, Advs.  
Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Advs.

(114)

# **CNR No. DLHC010313522024**

+ W.P.(C) 7509/2024 and CM APPL. 31308/2024

M/S P K INDUSTRIES .....Petitioner

Through: Mr. Ketan Jain, Adv.

versus



UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Raghvendra Upadhyay, PC  
along with Ms. Purnima Jain,  
Mr. Madhur and Mr. Yash  
Singh, Advs.  
Mr. Devvrat Yadav, SPC along  
with Mr. Kartik Sharma, GP  
and Mr. Manhan Chawla, Adv.  
Mr. Vedansh Anand, SPC along  
with Mr. Shivam Kumar, Adv.

(115)

# **CNR No. DLHC010335532024**

+ W.P.(C) 7982/2024 and CM APPL. 32928/2024  
M/S A.G. ENTERPRISES

.....Petitioner

Through: Mr. Bimal Jain, Mr. Anurag  
Jain, Ms. Ishika Agarwal and  
Ms. Somya Sinha, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Vedansh Anand, SPC along  
with Mr. Shivam Kumar, Adv.  
Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Advs.

(122)

# **CNR No. DLHC010108132026**

+ W.P.(C) 3638/2026 and CM APPL. 17756/2026  
M/S D A ENTERPRISES

.....Petitioner

Through: Mr. Pulkit Verma and Mr.  
Saket Jain, Advs.

versus

SALES TAX OFFICER CLASS II/AVATO, WARD 16 &  
ORS.

.....Respondents

Through: Ms. Vaishali Gupta, PC along  
with Ms. Rashi Aggarwal,





Advs.

(123)

# **CNR No. DLHC010138802026**

+ W.P.(C) 4497/2026, CM APPL. 21876/2026 and CM APPL. 51420/2026

NAVEEN KUMAR GUPTA .....Petitioner

Through: Mr. Ruchir Bhatia, Adv.

versus

COMMISSIONER STATE GOODS AND SERVICES TAX  
DELHI & ANR. ....Respondents

Through: Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Advs.

(124)

# **CNR No. DLHC010152992026**

+ W.P.(C) 4946/2026, CM APPL. 24299/2026 and CM APPL. 24300/2026

HOLY FAITH INTERNATIONAL (P) LTD. ....Petitioner

Through: Mr. Puneet Rai, Ms. Srishti  
Sharma and Mr. Aryan Mittal,  
Advs.

versus

UNION OF INDIA & ORS. ....Respondents

Through: Mr. Udit Dedhiya, SPC along  
with Mr. Preyansh Gupta, Mr.  
Arihant Shrivardhan, Advs.  
Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Advs.

(125)

# **CNR No. DLHC010165692026**

+ W.P.(C) 5251/2026, CM APPL. 25731/2026 and CM APPL. 25732/2026

HOLY FAITH INTERNATIONAL (P) LTD. ....Petitioner

Through: Mr. Puneet Rai, Ms. Srishti



Sharma and Mr. Aryan Mittal,  
Advs.

versus

UNION OF INDIA & ORS. ....Respondents  
Through: Mr. Udit Dedhiya, SPC along  
with Mr. Preyansh Gupta, Mr.  
Arihant Shrivardhan, Advs.

(126)

# **CNR No. DLHC010166292026**

+ W.P.(C) 5332/2026, CM APPL. 26123/2026 and CM APPL.  
26124/2026

HOLY FAITH INTERNATIONAL (P) LTD. ....Petitioner  
Through: Mr. Puneet Rai, Ms. Srishti  
Sharma and Mr. Aryan Mittal,  
Advs.

versus

UNION OF INDIA & ORS. ....Respondents  
Through: Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Advs.

(127)

# **CNR No. DLHC010166432026**

+ W.P.(C) 5351/2026, CM APPL. 26225/2026 and CM APPL.  
26226/2026

HOLY FAITH INTERNATIONAL (P) LTD. ....Petitioner  
Through: Mr. Puneet Rai, Ms. Srishti  
Sharma and Mr. Aryan Mittal,  
Advs.

versus

UNION OF INDIA & ORS. ....Respondents  
Through: Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Advs.



(128)

# **CNR No. DLHC010174762026**

+ W.P.(C) 5526/2026, CM APPL. 27080/2026 and CM APPL. 27081/2026

JAG MOHAN AGGARWAL PROP. OF M/S MANBHAVAN INDUSTRIES .....Petitioner

Through: Mr. Puneet Rai, Ms. Srishti Sharma and Mr. Aryan Mittal, Adv.

versus

UNION OF INDIA & ORS. ....Respondents

Through: Mr. Vikas K. Sharma, SCGC. Ms. Priyanka Jindal, Ms. Urvi Mohan and Mr. Sumit Kumar, Adv.

(129)

# **CNR No. DLHC010183902026**

+ W.P.(C) 5882/2026, CM APPL. 28884/2026 and CM APPL. 28885/2026

JAG MOHAN AGGARWAL PROP. OF M/S MANBHAVAN INDUSTRIES .....Petitioner

Through: Mr. Puneet Rai, Ms. Srishti Sharma and Mr. Aryan Mittal, Adv.

versus

UNION OF INDIA & ORS. ....Respondents

Through: Mr. Vikas K. Sharma, SCGC. Ms. Priyanka Jindal, Ms. Urvi Mohan and Mr. Sumit Kumar, Adv.

(130)

# **CNR No. DLHC010196512026**

+ W.P.(C) 6126/2026, CM APPL. 30149/2026 and CM APPL. 30150/2026



RAGHAV UDYOG THROUGH ITS PARTNER MR.  
DEVENDER KUMAR .....Petitioner

Through: Mr. Rakesh Kumar and Mr.  
Parveen Kumar Gambhir, Adv.

versus

COMMISSIONER DELHI GOODS AND SERVICES TAX &  
ORS. ....Respondents

Through: Mr. Izhar Ahmad, SPC.  
Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Adv.

(131)

# **CNR No. DLHC010231392026**

+ W.P.(C) 7126/2026, CM APPL. 34899/2026 and CM APPL.  
34900/2026

ADAM SMITH COMMODITIES PVT. LTD. THROUGH ITS  
DIRECTOR ASHISH MADAN .....Petitioner

Through: Mr. Ramashish and Mr.  
Rishabh Jain, Adv.

versus

UNION OF INDIA REVENUE SECRETARY, MINISTRY OF  
FINANCE & ANR. ....Respondents

Through: Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Adv.

(132)

# **CNR No. DLHC010233542026**

+ W.P.(C) 7144/2026 and CM APPL. 35002/2026

ADAM SMITH COMMODITIES PVT. LTD. THROUGH ITS  
DIRECTOR ASHISH MADAN .....Petitioner

Through: Mr. Ramashish and Mr.  
Rishabh Jain, Adv.

versus

UNION OF INDIA & ANR. ....Respondents



Through: Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Advs.

(133)

# **CNR No. DLHC010233572026**

+ W.P.(C) 7172/2026, CM APPL. 35097/2026 and CM APPL.  
35098/2026

AGGARWAL TRADING CO.

.....Petitioner

Through: Mr. Puneet Rai, Ms. Srishti  
Sharma and Mr. Aryan Mittal,  
Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Archana Gaur, CGSC  
along with Ms. Ridhima Gaur  
and Mr. Deepu Kumar, Advs.  
Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Advs.

(134)

# **CNR No. DLHC010233582026**

+ W.P.(C) 7174/2026, CM APPL. 35101/2026 and CM APPL.  
35102/2026

D.S. POLYMERS

.....Petitioner

Through: Mr. Puneet Rai, Ms. Srishti  
Sharma and Mr. Aryan Mittal,  
Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Ankit Raj, SPC along with  
Mr. Saurabh Mishra, Adv.  
Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Advs.

(135)

# **CNR No. DLHC010505632023**



+ W.P.(C) 15840/2023 and CM APPL. 48924/2025  
R BHARGAVA AND ASSOCIATES .....Petitioner  
Through: Ms. Sangeeta Gulati, Adv.

versus

GOVERNMENT OF NCT OF DELHI & ORS.  
.....Respondents  
Through: Ms. Priyanka Jindal, Ms. Urvi  
Mohan and Mr. Sumit Kumar,  
Advs.

(136)

# **CNR No. DLHC010281132024**

+ W.P.(C) 6854/2024 and CM APPL. 28588/2024  
SURENDER KUMAR GUPTA PROPRIETOR S K  
COLOURS AND CHEMICALS .....Petitioner  
Through: Mr. A. K. Babbar and Mr. B. K.  
Tripathi, Adv.

versus

GOVT OF NCT OF DELHI THROUGH CHIEF SECRETARY  
& ORS. ....Respondents  
Through: Mr. Arnav Kumar, Ms.  
Akanksha Singh and Ms. Preeti  
Pant, Adv.  
Ms. Vaishali Gupta, PC along  
with Ms. Rashi Aggarwal, Adv.  
Mr. Akash Panwar, JSC along  
with Mr. Abhimanyu Kapoor,  
Adv.

(143)

# **CNR No. DLHC010733922024**

+ W.P.(C) 15011/2024 and CM APPL. 62972/2024  
WORLD ART PRESS THROUGH ITS PROPRIETOR MS  
RASHI BANSAL 2018 19 .....Petitioner  
Through: Appearance not given.

versus



COMMISSIONER DELHI GOODS AND SERVICE TAX  
AND OTHERS

.....Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs.  
Mr. Manish Rohilla, SPC along with Mr. Pradeep Kumar Yadav, Mr. Abhishek Singh, Mr. Aman Singh, Mr. Praduman Rohilla and Mr. Naman Goyal, Advs.

(144)

# **CNR No. DLHC010752702024**

+ W.P.(C) 15240/2024, CM APPL. 64011/2024 and CM APPL. 44389/2026

BANSON ENTERPRISES

.....Petitioner

Through: Mr. Ashish Batra, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC along with Mr. Dipak Raj, Mr. Aryaman Singh Chouhan and Mr. Aditya Chaudhary, Advs.  
Ms. Monica Benjamin, SSC along with Ms. Laiba Arif and Ms. Prerika Narang, Advs.  
Mr. Bhagvan Swarup Shukla, CGSC along with Ms. Jyoti Yadav and Mr. Mukesh kumar Pandey, Advs.  
Mr. Vedansh Anand, SPC along with Mr. Shivam Kumar, Adv.  
Mr. Sarvan kumar, SPC along with Ms. Saumya Srivastav, Adv.  
Mr. Tushar Sannu and Mr. Devvrat Tiwari, Advs.



(149)

# **CNR No. DLHC010882442024**

+ W.P.(C) 16698/2024 and CM APPL. 70620/2024

MANPAR EXIM INC

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A. K. Seth, Ms. Palak Mathur, Mr. Karanveer Singh and Mr. Rupesh Gupta, Advs.

versus

COMMISSIONER OF GST AND ORS.

.....Respondents

Through: Ms. Vaishali Gupta, PC along with Ms. Rashi Aggarwal, Adv.

(153)

# **CNR No. DLHC010894892024**

+ W.P.(C) 16870/2024 and CM APPL. 71450/2024

ZETA INTERNATIONAL

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A. K. Seth, Ms. Palak Mathur, Mr. Karanveer Singh and Mr. Rupesh Gupta, Advs.

versus

COMMISSIONER OF GST AND ORS.

.....Respondents

Through: Mr. Kameshwar Nath Mishra, SPC along with Mr. Subham Prasad and Mr. Rahul Pal, Advs. Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs.

(154)

# **CNR No. DLHC010895132024**

+ W.P.(C) 16894/2024 and CM APPL. 71589/2024

GAIA OVERSEAS

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A. K. Seth, Ms. Palak Mathur, Mr. Karanveer Singh and Mr.





Rupesh Gupta, Advs.

versus

COMMISSIONER OF GST AND ORS. ....Respondents

Through: Mr. Anurag Ojha, SSC along  
with Mr. Dipak Raj, Mr.  
Aryaman Singh Chouhan and  
Mr. Aditya Chaudhary, Advs.  
Mr. Hussain Taqvi, SPC along  
with Ms. Kumail Fatima, Mr.  
Waseem, Ms. Soumya Saxena,  
Mr. Hamza and Ms. Sanya  
Prasad, Advs.

(160)

# **CNR No. DLHC010975802024**

+ W.P.(C) 17753/2024 and CM APPL. 75512/2024  
M/S FOREVER EXIM INDIA PRIVATE LIMITED  
THROUGH ITS DIRECTOR SH. SANJAY JAIN

.....Petitioner

Through: Appearance not given.

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
THROUGH ITS CHAIRMAN & ANR. ....Respondents

Through: Mr. Anurag Ojha, SSC along  
with Mr. Dipak Raj, Mr.  
Aryaman Singh Chouhan and  
Mr. Aditya Chaudhary, Advs.

(163)

# **CNR No. DLHC010009042025**

+ W.P.(C) 445/2025 and CM APPL. 2134/2025  
M/S ASN TRADING CO. THROUGH ITS PROPRIETOR SH.  
ARIF

.....Petitioner

Through: Appearance not given.

versus



CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
AND ANR

.....Respondents

Through: Mr. Anurag Ojha, SSC along  
with Mr. Dipak Raj, Mr.  
Aryaman Singh Chouhan and  
Mr. Aditya Chaudhary, Adv.  
Ms. Vaishali Gupta, PC along  
with Ms. Rashi Aggarwal, Adv.

(165)

# **CNR No. DLHC010200082025**

+ W.P.(C) 4540/2025 and CM APPL. 21018/2025

H.K. LABELS INDIA

.....Petitioner

Through: Mr. Akshay Allagh, Adv.

versus

GOODS AND SERVICE TAX OFFICER, DELHI  
DEPARTMENT OF TRADE AND TAXES, GOVERNMENT  
OF NCT OF DELHI & ANR.

.....Respondents

Through: Ms. Priyanka Jindal, Ms. Urvi  
Mohan and Mr. Sumit Kumar,  
Adv.

(169)

# **CNR No. DLHC010571502025**

+ W.P.(C) 12313/2025 and CM APPL. 50232/2025

GAIA OVERSEAS

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A. K.  
Seth, Ms. Palak Mathur, Mr.  
Karanveer Singh and Mr.  
Rupesh Gupta, Adv.

versus

SALES TAX OFFICER CLASS II / AVATO WARD 53  
ZONE 3 DELHI AND ORS.

.....Respondents

Through: Mr. Sumit K. Batra and Ms.



Priyanka Jindal, Advs.

(170)

# **CNR No. DLHC010591852025**

+ W.P.(C) 12504/2025 and CM APPL. 51022/2025

ABN INTERNATIONAL

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A. K. Seth, Ms. Palak Mathur, Mr. Karanveer Singh and Mr. Rupesh Gupta, Advs.

versus

SALES TAX OFFICER CLASS II / AVATO WARD 56  
ZONE 4 DELHI AND ORS.

.....Respondents

Through: Ms. Priyanka Jindal, Ms. Urvi Mohan and Mr. Sumit Kumar, Advs.

Mr. Brijesh Yadav, SPC along with Ms. Nikita, Mr. Sandeep Yadav, Mr. Sawan Saini, Mr. Anirudh Nagar, Mr Atul Yadav, Adv Rahul Yadav and Mr. Kunal Chaudhary, Advs.

(171)

# **CNR No. DLHC010591862025**

+ W.P.(C) 12505/2025 and CM APPL. 51028/2025

SANSKRITI EXIM PRIVATE LIMITED

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A. K. Seth, Ms. Palak Mathur, Mr. Karanveer Singh and Mr. Rupesh Gupta, Advs.

versus

SALES TAX OFFICER CLASS II / AVATO WARD 52  
ZONE 3 DELHI AND ORS.

.....Respondents

Through: Mr. Manoj Kumar Tyagi, SPC.  
Ms. Priyanka Jindal, Ms. Urvi



Mohan and Mr. Sumit Kumar,  
Advs.

(172)

# **CNR No. DLHC010591932025**

+ W.P.(C) 12572/2025 and CM APPL. 51231/2025

MANPAR ICON TECHNOLOGIES .....Petitioner

Through: Mr. Chinmaya Seth, Mr. A. K. Seth, Ms. Palak Mathur, Mr. Karanveer Singh and Mr. Rupesh Gupta, Advs.

versus

SALES TAX OFFICER CLASS II / AVATO WARD 53  
ZONE 3 DELHI AND ORS. ....Respondents

Through: Mr. Anurag Ojha, SSC along with Mr. Dipak Raj, Mr. Aryaman Singh Chouhan and Mr. Aditya Chaudhary, Advs.  
Ms. Priyanka Jindal, Ms. Urvi Mohan and Mr. Sumit Kumar, Advs.

(173)

# **CNR No. DLHC010590042025**

+ W.P.(C) 12594/2025 and CM APPL. 51365/2025

MANPAR EXIM INC .....Petitioner

Through: Mr. Chinmaya Seth, Mr. A. K. Seth, Ms. Palak Mathur, Mr. Karanveer Singh and Mr. Rupesh Gupta, Advs.

versus

SALES TAX OFFICER CLASS II / AVATO WARD 53  
ZONE 3 DELHI AND ORS. ....Respondents

Through: Mr. Anurag Ojha, SSC along with Mr. Dipak Raj, Mr. Aryaman Singh Chouhan and



Mr. Aditya Chaudhary, Advs.  
Ms. Priyanka Jindal, Ms. Urvi  
Mohan and Mr. Sumit Kumar,  
Advs.

(174)

# **CNR No. DLHC010591392025**

+ W.P.(C) 12596/2025 and CM APPL. 51369/2025

AADHAAR INDIA

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A. K.  
Seth, Ms. Palak Mathur, Mr.  
Karanveer Singh and Mr.  
Rupesh Gupta, Advs.

versus

SALES TAX OFFICER CLASS II / AVATO WARD 53  
ZONE 3 DELHI AND ORS. ....Respondents

Through: Mr. Anurag Ojha, SSC along  
with Mr. Dipak Raj, Mr.  
Aryaman Singh Chouhan and  
Mr. Aditya Chaudhary, Advs.  
Ms. Priyanka Jindal, Ms. Urvi  
Mohan and Mr. Sumit Kumar,  
Advs.  
Ms. Sangita Malhotra, SPC.

(175)

# **CNR No. DLHC010065172026**

+ W.P.(C) 2454/2026 and CM APPL. 11926/2026

AURO VENTURES

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A. K.  
Seth, Ms. Palak Mathur, Mr.  
Karanveer Singh and Mr.  
Rupesh Gupta, Advs.

versus

SALES TAX OFFICER CLASS II / AVATO WARD 70  
ZONE 4 DELHI AND ORS. ....Respondents



Through: Mr. Anurag Ojha, SSC along with Mr. Dipak Raj, Mr. Aryaman Singh Chouhan and Mr. Aditya Chaudhary, Advs.  
Ms. Snehlata. S. Surana, CGSC along with Mr. Pradyumn Singh, Advs.  
Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs.

(177)

# **CNR No. DLHC010103512026**

+ W.P.(C) 3564/2026, CM APPL. 17256/2026 and CM APPL. 17257/2026

SHRI RAM TRADERS

.....Petitioner

Through: Mr. Puneet Rai, Ms. Srishti Sharma and Mr. Aryan Mittal, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs.

(179)

# **CNR No. DLHC010215492026**

+ W.P.(C) 6643/2026, CM APPL. 32684/2026, CM APPL. 32685/2026 and CM APPL. 32686/2026

PARUL CREATIONS

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A. K. Seth, Ms. Palak Mathur, Mr. Karanveer Singh and Mr. Rupesh Gupta, Advs.

versus

SALES TAX OFFICER CLASS II / AVATO WARD 61  
ZONE 5 DELHI AND ORS

.....Respondents

Through: Ms. Akanksha Gupta, SPC



along with Mr. Kush Mudgal,  
Adv. and Mr. Vinay Kaushik,  
GP.

Ms. Snehlata S. Surana, CGSC.  
Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Advs.

(180)

# **CNR No. DLHC010215502026**

+ W.P.(C) 6644/2026, CM APPL. 32687/2026, CM APPL.  
32688/2026 and CM APPL. 32689/2026  
PARUL CREATIONS .....Petitioner

Through: Mr. Chinmaya Seth, Mr. A. K.  
Seth, Ms. Palak Mathur, Mr.  
Karanveer Singh and Mr.  
Rupesh Gupta, Advs.

versus

SALES TAX OFFICER CLASS II / AVATO WARD 61  
ZONE 5 DELHI AND ORS. ....Respondents

Through: Ms. Akanksha Gupta, SPC  
along with Mr. Kush Mudgal,  
Adv. and Mr. Vinay Kaushik,  
GP.  
Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Advs.

(181)

# **CNR No. DLHC010304992026**

+ W.P.(C) 9527/2026 and CM APPL. 44301/2026  
M/S T AND T INTERNATIONAL .....Petitioner

Through:

versus

UNION OF INDIA & ORS. ....Respondents

Through: Mr. Shighra Kumar, SPC along  
with Mr. Rahul Bhaskar, GP.  
Mr. Sumit K. Batra and Ms.



Priyanka Jindal, Advs.

(182)

# **CNR No. DLHC010303062026**

+ W.P.(C) 9528/2026 and CM APPL. 44302/2026  
M/S T AND T INTERNATIONAL .....Petitioner  
Through: Appearance not given.

versus

UNION OF INDIA & ORS. ....Respondents  
Through: Mr. Shighra Kumar, SPC along  
with Mr. Rahul Bhaskar, GP.  
Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Advs.

(193)

# **CNR No. DLHC010368702026**

+ W.P.(C) 11467/2026, CM APPL. 53093/2026 and CM APPL.  
53094/2026  
M/S IMPRESSIONS SERVICES PRIVATE LIMITED  
.....Petitioner  
Through: Mr. Karan Sachdev, Mr. Sumit  
Khadaria, Mr. Somesh Jain and  
Mr. Sankalp Agrawal, Advs.

versus

UNION OF INDIA & ORS. ....Respondents  
Through: Ms. Vertika Sharma, Ms.  
Khushboo and Mr. Ashutosh  
Singh, Advs.  
Mr. Sumit K. Batra and Ms.  
Priyanka Jindal, Advs.

(195)

# **CNR No. DLHC010368762026**

+ W.P.(C) 11473/2026, CM APPL. 53099/2026 and CM APPL.  
53100/2026  
DA ENTERPRISES .....Petitioner





Through: Mr. Pulkit Verma and Mr.  
Saket Jain, Advs.

versus

SALES TAX OFFICER II AVATO, WARD 16 DELHI GST &  
ORS. ....Respondents

Through: Mr. Kshitij Chhabra, SPC along  
with Mr. Abhijeet Vikram  
Singh, Adv.  
Ms. Vaishali Gupta, PC along  
with Ms. Rashi Aggarwal, Adv.

**CORAM:**  
**HON'BLE MR. JUSTICE ANIL KSHETARPAL**  
**HON'BLE MS. JUSTICE MANMEET PRITAM SINGH**  
**ARORA**

**ORDER**  
**11.08.2026**

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1. This is a batch of forty-eight (48) Writ Petitions.
2. The Petitioners challenge two (02) Notifications, namely, Notification No. 09/2023 dated 31.03.2023 issued by the Central Government and dated 22.06.2023 issued by the Government of NCT of Delhi, and Notification No. 56/2023 dated 28.12.2023 issued by the Central Government and dated 11.07.2024 issued by the Government of NCT of Delhi.
3. Learned counsel representing the parties admit that the validity/correctness of the aforesaid Notifications is pending consideration before the Supreme Court and that the parties shall remain bound by the ultimate judgment to be rendered by the Supreme Court.
4. A Division Bench of the High Court of Punjab and Haryana in



***Luxmi Traders v. Union Territory of Chandigarh & Ors.<sup>1</sup>*** and connected matters, while examining the practice of uploading Notices and Orders on the web portal for the purpose of effecting service upon the Petitioner/assessee, has held the said practice to be insufficient. In paragraph No.60 of the above-mentioned judgment, the Court has issued the following directions:

*“60. On the basis of discussions and deliberations aforesaid, we come to the following conclusions:-*

*(i) Service of SCN upon the petitioner/assessee concerned cannot be deemed sufficient merely on account of its uploading on the Common Portal, unless its receipt is acknowledged or a reply is filed.*

*(ii) Where SCN is served only by way of uploading it on the Common Portal and in the absence of reply filed by the petitioner/assessee concerned, ex parte order is passed in original, the proceedings would stand restored to the stage of issuance of SCN and the petitioner would be at liberty to file reply to the SCN within a period of **four weeks** from today whereafter, the Department shall proceed further after affording required opportunity of hearing.*

*(iii) In cases where the order-in-original is passed after contest, and is served only by uploading it on the Common Portal, the period of limitation for filing of appeal would not be triggered, and the assessee aggrieved will have the right to file an appeal within a period of **four weeks** from today.*

*(iv) Where appeals filed against the order-in-original, which was served only by uploading it on the Common Portal are dismissed on the ground of limitation, the order of the Appellate Court shall be set aside and the appeal would stand restored to its original number, and would be heard and decided on merits.*

*(v) In cases where SCNs were served only on portal and ex parte adjudication order was passed for want of reply of assessee and appeal against the said order was dismissed on the ground of delay, both adjudication order and order-inappeal shall be set aside and proceedings will be restored at the stage of issuance of SCN and petitioner/assessee shall be at liberty to file reply to SCN within **four weeks** from today, whereafter, the department shall proceed further after affording due opportunity of hearing.”*

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<sup>1</sup> (2026) 44 Centax 371 (P&H)



5. Learned counsel representing the Respondents made a sincere attempt to distinguish the aforesaid judgment, however, he was unable to do so.

6. In view of the aforesaid position and with the consent of learned counsel representing the parties, the present batch of Writ Petitions, along with the pending applications, is disposed of, with liberty to the Petitioners to avail such remedy as may be available to them in terms of paragraph No.60 of the judgment in ***Luxmi Traders*** (*Supra*).

7. A photocopy of the order passed today be kept in the connected matters.

**ANIL KSHETARPAL, J.**

**MANMEET PRITAM SINGH ARORA, J.**

**AUGUST 11, 2026**  
*s.godara/pal*