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

+ **W.P.(C) 12276/2025 & CM APPL. 49975/2025**

**MICHAEL AND SUSAN DELL FOUNDATION INDIA
LLP**

.....Petitioner

Through: Mr. Kumar Sambhav and Mr. Jayant
Sharma, Advocates

versus

**JOINT COMMISSIONER, CGST APPEALS-II, DELHI, THROUGH
OFFICE OF THE COMMISSIONER OF CENTRAL TAX
APPEALS-II & ANR.**

.....Respondents

Through: Sh. Atul Tripathi, SSC, CBIC with
Mr. Shubham Mishra, Mr. Gaurav
Mani Tripathi and Mr. Akshay Sagar,
Advocates for R-1 and R-2.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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12.02.2026

List on 8th April, 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 12, 2026/ay