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

+ W.P.(C) 12276/2025

MICHAEL AND SUSAN DELL FOUNDATION INDIA LLP

.....Petitioner

Through: Mr. Tarun Gulati, Sr. Adv. with
Mr Kumar Sambhav, Mr. Karan
Vyas, Advs.

versus

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

Through: Mr. Atul Tripathi, SSC-CBIC
with Mr. Shubham Mishra, Mr.
Akshay Sagar, Mr. Gaurav
Mani Tripathi, Advs.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MR. JUSTICE AMIT MAHAJAN

ORDER

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23.07.2026

1. Learned senior counsel representing the Petitioner submits that the subject matter of this Petition stands squarely covered by a judgment passed by this Court in *M/s Ernst and Young Limited v. Additional Commissioner, CGST, Appeals-II, Delhi and Anr.*, 2023:DHC:2116-DB, which has been rendered in favour of the Petitioner. Reliance is also placed on certain other cases/judgments. Learned senior counsel has produced a compilation of judgments which are relied upon by the Petitioner.
2. Written submissions on behalf of the Petitioner have also been filed.



3. List for further consideration on 19.08.2026 in the
“*Supplementary List*”.

ANIL KSHETARPAL, J.

AMIT MAHAJAN, J.

JULY 23, 2026
jai/hr