



\$~3, 5-6, 13, 15, 20, 24, 49, 50, 52, 70, 76-91, 93, 95-117 & 128-174

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

3

+ **W.P.(C) 16894/2025, CM APPL. 69516/2025 & CM APPL. 69517/2025**

NANU RAM GOYAL AND CO.

.....Petitioner

versus

UNION OF INDIA AND ANR

.....Respondents

5

+ **W.P.(C) 2256/2025 & CM APPL. 10638/2025**  
M/S NABCO BATTERIES (THROUGH ITS PROPRIETOR SH  
SUMIT RAMSISARIA & ANR.

.....Petitioners

versus

OFFICE OF COMMISSIONER OF CENTRAL GOODS AND  
SERVICES TAX (THROUGH COMMISSIONER) & ANR.

.....Respondents

~6

+ **W.P.(C) 2257/2025 & CM APPL. 10649/2025**  
M/S SIDDHARTH INDUSTRIES (THROUGH ITS PROPRIETOR  
SH SIDDHARTH RAMSISARIA) & ANR.

.....Petitioners

versus

OFFICE OF COMMISSIONER OF CENTRAL GOODS AND  
SERVICES TAX (THROUGH COMMISSIONER) & ANR.

.....Respondents

13

+ **WITH**  
**CEAC 13/2025**  
COMMISSIONER OF CGST WEST

.....Petitioner

versus

MS MALHOTRA CABLES PRIVATE LIMITED

.....Respondent



15 WITH  
+ SERTA 12/2025  
COMMISSIONER CGST EAST DELHI .....Appellant

versus  
MORAL ALLOYS PVT LTD .....Respondent

20 WITH  
+ W.P.(C) 8265/2024  
M/S H.R. BUILDERS .....Petitioner

versus  
COMMISSIONER OF CENTRAL GOODS AND SERVICES  
TAX, DELHI WEST COMMISSIONERATE & ORS. ....Respondents

24 WITH  
+ W.P.(C) 2668/2025  
RAJ KUMAR .....Petitioner

versus  
AVATO WARD 64 STATE GOODS AND SERVICE TAX & ANR.  
.....Respondent

49  
+ W.P.(C) 13882/2025  
SHIRDI EXIM PRIVATE LIMITED .....Petitioner

versus  
COMMISSIONER OF CUSTOMS (ADJ) OFFICE OF  
COMMISSIONER OF CUSTOMS (ADJUDICATION) DELHI &  
ANR. ....Respondents

50  
+ W.P.(C) 13927/2025  
GANESH OVERSEAS PVT LTD .....Petitioner



versus

COMMISSIONER OF CUSTOMS (ADJ) OFFICE OF  
COMMISSIONER OF CUSTOMS (ADJUDICATION) DELHI &  
ANR. ....Respondents

WITH

~52  
+

**W.P.(C) 14476/2025 & CM APPL. 59274/2025**  
M/S MICHELIN INDIA PVT LTD (FORMERLY KNOWN AS  
MICHELIN INDIA TYRES PVT LTD) .....Petitioner

versus

JOINT COMMISSIONER OF CGST DELHI SOUTH  
COMMISSIONERATE .....Respondent

70  
+

WITH  
**W.P.(C) 18162/2025**  
M/S SWATCH GROUP (INDIA) PVT. LTD .....Petitioner

versus

UNION OF INDIA & ORS. ....Respondents

76  
+

WITH  
**SERTA 17/2025**  
COMMISSIONER OF CGST (EAST) .....Appellant

versus

SH. AMIT GUPTA .....Respondent  
None.

77  
+

WITH  
**SERTA 18/2025, CM APPL. 61388/2025**  
COMMISSIONER OF CGST DELHI EAST .....Appellant

versus

SH. ANKIT GARG PARTNER SANMATI OVERSEAS  
PVT LTD .....Respondent



- 78  
+ None.  
WITH  
**SERTA 19/2025, CM APPL. 61391/2025**  
COMMISSIONER OF CGST DELHI EAST .....Appellant  
versus  
SANMATI OVERSEAS PVT LTD .....Respondent
- 79  
+ None.  
WITH  
**W.P.(C) 7991/2023 & CM APPL.30744/2023**  
ERNST AND YOUNG LIMITED .....Petitioner  
versus  
UNION OF INDIA & ORS. ....Respondents
- 80  
+ WITH  
**W.P.(C) 12352/2023 & CM APPL.48678/2023**  
VARUN KHANNA .....Petitioner  
versus  
ADDITIONAL COMMISSIONER CGST, DELHI SOUTH  
COMMISSIONERATE AND ORS. ....Respondents
- 81  
+ WITH  
**W.P.(C) 13113/2023**  
MS APARNA LACE CRAFTS & ORS. ....Petitioners  
versus  
UNION OF INDIA & ORS. ....Respondents
- 82  
+ WITH  
**W.P.(C) 13181/2023**  
ASHISH JAIN & ORS. ....Petitioners  
versus  
ADDITIONAL DIRECTOR GENERAL, DIRECTORATE OF  
REVENUE INTELLIGENCE & ANR. ....Respondents



83

+

WITH  
**W.P.(C) 13780/2023**

M/S J R INTERNATIONAL

.....Petitioner

versus

ADDITIONAL DIRECTOR GENERAL, DIRECTORATE OF  
REVENUE INTELLIGENCE & ANR.

.....Respondents

84

+

WITH

**W.P.(C) 11234/2024 & CM APPL.46491/2024**

ANUJ GUPTA

.....Petitioner

versus

COMMISSIONER OF CUSTOMS  
IMPORT & ANR.

.....Respondents

85

+

WITH

**W.P.(C) 4324/2025 & CM APPL.20027/2025**

SHIVNANDAN KUMAR BAJAJ

.....Petitioner

versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF  
REVENUE INTELLIGENCE & ANR.

.....Respondents

86

+

WITH

**W.P.(C) 14621/2023 & CM APPL.58165/2023**

OVERSEAS SOLUTION

.....Petitioner

versus

ADDITIONAL DIRECTOR GENERAL & ORS.

.....Respondents

87

+

WITH

**W.P.(C) 15084/2023 & CM APPL.60271/2023**

M/S SHUBH RESOURCES PVT. LTD. & ORS.

.....Petitioners

versus

ADDITIONAL DIRECTOR GENERAL, DIRECTORATE OF  
REVENUE INTELLIGENCE & ANR.

.....Respondents



88

+

**W.P.(C) 517/2024 & CM APPL.2331/2024**

**SANJAY GUPTA & ORS.**

.....Petitioners

versus

**ADDITIONAL DIRECTOR GENERAL & ORS.** .....Respondents

89

+

WITH

**W.P.(C) 2794/2024 & CM APPL. 11408/2024, CM APPL. 13673/2024**

**M/S HLPL GLOBAL LOGISTICS PVT LTD**

.....Petitioner

versus

**ADDITIONAL DIRECTOR GENERAL DRI NEW DELHI AND ORS** .....Respondents

90

+

WITH

**W.P.(C) 2817/2024 & CM APPL. 13347/2024**

**MS HLPL GLOBAL LOGISTICS PVT LTD**

.....Petitioner

versus

**ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF REVENUE INTELLIGENCE AND ORS** .....Respondents

91

+

WITH

**W.P.(C) 2825/2024 & CM APPL. 13349/2024**

**MS HLPL GLOBAL LOGISTICS PVT LTD**

.....Petitioner

versus

**ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF REVENUE INTELLIGENCE AND ORS & ORS.**

.....Respondent

93

+

WITH

**W.P.(C) 5881/2024 & CM APPL. 24277/2024, CM APPL. 2828/2025**

**M/S PAYWORLD DIGITAL SERVICES PVT. LTD. (FORMERLY**



KNOWN AS SUGAL AND DAMANI UTILITY SERVICES PVT.  
LTD.) .....Petitioner

versus  
UNION OF INDIA & ANR. ....Respondents

95 WITH  
+ WITH  
**W.P.(C) 8166/2024 & CM APPL. 33539/2024**  
M/S SAPPHIRE VILLAS PRIVATE LIMITED .....Petitioner

versus  
JOINT COMMISSIONER, CENTRAL TAX, GST DELHI EAST  
& ORS. ....Respondent

96 WITH  
+ **W.P.(C) 10104/2024 & CM APPL. 41384/2024**  
M/S SATYAM MARKETING THROUGH ITS PROPRIETOR  
SHRI D. B. GUPTA .....Petitioner

versus  
COMMISSIONER OF CUSTOMS (IMPORT)  
& ANR. ....Respondents

97 WITH  
+ **W.P.(C) 11855/2024 & CM APPL. 49329/2024**  
M/S OSWAL PVC COMPOUND INDUSTRIES (THROUGH ITS  
PROPRIETOR SH HEMRAJ KUNDALIA) & ORS.....Petitioners

versus  
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE AND  
CENTRAL GOODS AND SERVICE TAX NORTH.....Respondents

98 WITH  
+ **W.P.(C) 13784/2024 & CM APPL. 57719/2024**  
M/S HRJ POLYMERS PVT LTD & ORS. ....Petitioner

versus



OFFICE OF COMMISSIONER CENTRAL EXCISE AND CGST  
THROUGH COMMISSIONER .....Respondent

99

WITH

+

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

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

versus

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

100

WITH

+

**W.P.(C) 12733/2024 & CM APPL. 9911/2025**

SARASWATI PRINTERS .....Petitioner

versus

THE ADDITIONAL COMMISSIONER OF GST  
AND ANR. ....Respondents

101

WITH

+

**W.P.(C) 16647/2024 & CM APPL.70419/2024**

INDO SILICON ELECTRONICS PVT. LTD. ....Petitioner

versus

PRINCIPAL COMMISSIONER OF  
CUSTOMS & ORS. ....Respondents

102

+

**W.P.(C) 17899/2024 & CM APPL. 76199/2024**

ARKAY RADIOS .....Petitioner

versus

PRINCIPAL COMMISSIONER, CENTRAL GOODS AND  
SERVICES TAX AND CENTRAL EXCISE DELHI NORTH  
COMMISSIONERATE .....Respondent



103

+

WITH

**W.P.(C) 3036/2025 & CM APPL. 14420/2025**

AIR LIQUIDE GLOBAL E AND C SOLUTIONS INDIA

PVT LTD

.....Petitioner

versus

COMMISSIONER CENTRAL GOODS SERVICE TAX GST

DELHI EAST & ORS.

.....Respondent

104

+

WITH

**W.P.(C) 4252/2025**

M/S SUNRISE FOOD PRODUCTS

.....Petitioner

versus

UNION OF INDIA AND ORS.

.....Respondents

105

+

WITH

**W.P.(C) 4847/2025 & CM APPL. 22184/2025**

INDIAN STEEL CORPORATION THROUGH PROPRIETOR SH

MANOJ BANSAL

.....Petitioner

versus

COMMISSIONER OF CENTRAL EXCISE DELHI 1

& ANR.

.....Respondents

106

+

WITH

**W.P.(C) 5197/2025 & CM APPL. 23631/2025**

VIKAS GUMBER

.....Petitioner

versus

ADDITIONAL COMMISSIONER OF CUSTOMS .....Respondent

107

+

WITH

**W.P.(C) 5827/2025 & CM APPL. 26628/2025**

UMESH GULHAR

.....Petitioner

versus



ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF  
REVENUE INTELLIGENCE AND ANR. ....Respondents

108 WITH  
+ WITH  
**W.P.(C) 5830/2025**  
HANSRAJ BHATIA AND CO. ....Petitioner

versus  
PRINCIPAL COMMISSIONER OF CUSTOMS  
(IMPORT) ....Respondent

109 WITH  
+ **W.P.(C) 6195/2025 & CM APPL. 28292/2025**  
AMITOJH SINGH BAKSHI ....Petitioner

versus  
PRINCIPAL COMMISSIONER OF CUSTOMS  
(IMPORT) ....Respondent

110 WITH  
+ **W.P.(C) 6086/2025 & CM APPL. 27802/2025**  
INDIAN RADIOLOGICAL AND IMAGING  
ASSOCIATION ....Petitioner

versus  
UOI & ANR ....Respondents

111 WITH  
+ **W.P.(C) 6148/2025**  
M/S CHETANYA BUILDCON PVT LTD  
& ANR. ....Petitioners

versus  
COMMISSIONER CGST NEW DELHI ....Respondent



112 WITH  
+ WITH  
**W.P.(C) 6958/2025, CM APPL. 31485/2025, CM APPL. 61042/2025 & CM APPL. 61065/2025**

M/S CARZONRENT (I) PVT. LTD. ....Petitioner

versus  
COMMISSIONER, CGST, DELHI AUDIT-II  
COMMISSIONERATE & ORS. ....Respondents

113 WITH  
+ **W.P.(C) 7876/2025 & CM APPL. 34775/2025**  
SAJJAN KUMAR ....Petitioner

versus  
JOINT COMMISSIONER OF CUSTOMS ....Respondent

114 WITH  
+ **W.P.(C) 7877/2025 & CM APPL. 34776/2025**  
DURGA APPARELS PVT LTD AND ORS. ....Petitioners

versus  
ADDITIONAL COMMISSIONER OF CUSTOMS  
(EXPORTS) ....Respondent

115 WITH  
+ **W.P.(C) 10126/2025 & CM APPL. 42160/2025**  
KARL STORZ ENDOSCOPY INDIA PVT LTD  
& ANR. ....Petitioners

versus  
UNION OF INDIA & ANR. ....Respondents

116 WITH  
+ **W.P.(C) 12425/2025 & CM APPL. 50654/2025**  
MS FUJITSU INDIA PRIVATE LIMITED ....Petitioner



117  
+  
versus  
UNION OF INDIA & ORS. ....Respondents  
**W.P.(C) 13806/2025**  
GALA INTERNATIONAL PVT LTD .....Petitioner

128  
+  
versus  
COMMISSIONER OF CUSTOMS (ADJ) OFFICE OF  
COMMISSIONER OF CUSTOMS (ADJUDICATION) DELHI &  
ANR. ....Respondents  
**WITH**  
**CEAC 16/2025 & CM APPL. 64464/2025**  
COMMISSIONER CGST EAST DELHI .....Appellant

129  
+  
versus  
MORAL ALLOYS PVT LTD .....Respondent  
**WITH**  
**CEAC 17/2025 & CM APPL. 64552/2025**  
COMMISSIONER CGST EAST DELHI .....Appellant

130  
+  
versus  
MORAL ALLOYS PVT LTD .....Respondent  
**WITH**  
**CEAC 18/2025 & CM APPL. 68609/2025**  
COMMISSIONER CGST EAST DELHI .....Petitioner

131  
+  
versus  
TARUNA METALS PVT LTD .....Respondent  
**WITH**  
**CEAC 19/2025 & CM APPL. 68628/2025**  
COMMISSIONER CGST EAST DELHI .....Petitioner



- versus  
SANMATI OVERSEAS PVT LTD .....Respondent
- 132  
+ **CEAC 20/2025 & CM APPL. 68771/2025**  
COMMISSIONER CGST DELHI EAST .....Appellant
- versus  
AMIT GUPTA .....Respondent
- 133  
+ **CEAC 21/2025 & CM APPL. 69502/2025**  
COMMISSIONER CGST EAST DELHI .....Petitioner
- versus  
MORAL ALLOYS PVT LTD .....Respondent
- 134  
+ **CEAC 22/2025 & CM APPL. 70048/2025**  
COMMISSIONER CGST EAST DELHI .....Petitioner
- versus  
AMIT GUPTA .....Respondent
- 135  
+ **CEAC 23/2025 & CM APPL. 71091/2025**  
COMMISSIONER CGST EAST DELHI .....Petitioner
- versus  
AMIT GUPTA .....Respondent
- 136  
+ **CEAC 24/2025 & CM APPL. 71164/2025**  
COMMISSIONER OF CGST EAST DELHI .....Petitioner
- versus  
TARUNA METALS PVT LTD .....Respondent



137

+

**CEAC 25/2025 & CM APPL. 71170/2025**

COMMISSIONER OF CGST EAST DELHI .....Petitioner

versus

AMIT GUPTA

.....Respondent

138

+

**CEAC 26/2025 & CM APPL. 71273/2025**

COMMISSIONER CGST EAST DELHI .....Petitioner

versus

MORAL ALLOYS PVT LTD

.....Respondent

139

+

**CEAC 27/2025 & CM APPL. 71276/2025**

COMMISSIONER CGST EAST DELHI .....Petitioner

versus

MORAL ALLOYS PVT LTD

.....Respondent

140

+

**CEAC 28/2025 & CM APPL. 71279/2025**

COMMISSIONER CGST DELHI EAST .....Petitioner

versus

NK METALS

.....Respondent

141

+

**CEAC 29/2025 & CM APPL. 71362/2025**

COMMISSIONER CGST EAST DELHI .....Petitioner

versus

AKLANK JAIN, PARTNER NK METALS

.....Respondent

142



- + **CEAC 30/2025 & CM APPL. 71365/2025**  
COMMISSIONER CGST DELHI EAST .....Petitioner
- versus  
RAJINDER KUMAR, DIRECTOR, TARUNA METALS PVT LTD  
.....Respondent
- 143  
+ **CEAC 31/2025 & CM APPL.71369/2025**  
COMMISSIONER CGSTDELHI EAST .....Petitioner
- versus  
BRILLIANT METAL PVT LTD .....Respondent
- 144  
+ **CEAC 32/2025 & CM APPL.71821/2025**  
COMMISSIONER CGST EAST DELHI .....Petitioner
- versus  
AMIT GUPTA .....Respondent
- 145  
+ **CEAC 33/2025 & CM APPL.72093/2025**  
COMMISSIONER CGST EAST DELHI .....Petitioner
- versus  
ANKIT GARG DIRECTOR SANMATI OVERSEAS PVT LTD  
.....Respondent
- 146  
+ **WITH**  
**CEAC 34/2025 & CM APPL.72096/2025**  
COMMISSIONER CGST EAST DELHI .....Petitioner
- versus  
AMIT GUPTA .....Respondent
- 147  
+ **WITH**  
**CEAC 35/2025 & CM APPL.72270/2025**



COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

BRILLIANT METAL PVT LTD

.....Respondent

148

WITH

+

**CEAC 36/2025 & CM APPL.76332/2025**

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

AMIT GUPTA

.....Respondent

149

+

**CEAC 37/2025 & CM APPL.76375/2025**

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

AMIT GUPTA

.....Respondent

150

+

**CEAC 38/2025 & CM APPL.76380/2025**

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

SANMATI OVERSEAS PVT LTD

.....Respondent

151

+

**CEAC 39/2025 & CM APPL.76408/2025**

COMMISSIONER CGST EAST DELHI

.....Petitioner

Versus

AMIT GUPTA

.....Respondent

152

+

**CEAC 40/2025 & CM APPL.76413/2025**

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus



NK METALS

.....Respondent

153

+

**CEAC 41/2025 & CM APPL.76503/2025**  
COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

MORAL ALLOYS PVT LTD

.....Respondent

154

+

**CEAC 42/2025 & CM APPL.76506/2025**  
COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

AMIT GUPTA

.....Respondent

155

+

**CEAC 43/2025 & CM APPL.76509/2025**  
COMMISSIONER CGST DELHI EAST

....Petitioner

versus

SANMATI OVERSEAS PVT LTD

.....Respondent

156

+

**CEAC 44/2025 & CM APPL.76512/2025**  
COMMISSIONER CGST DELHI EAST

.....Petitioner

versus

VP REAL TORS PVT LTD

.....Respondent

157

+

**CEAC 45/2025 & CM APPL.76515/2025**  
COMMISSIONER CGST DELHI EAST

.....Petitioner

Versus

MORAL ALLOYS PVT LTD

.....Respondent

158



+ **CEAC 46/2025 & CM APPL.76518/2025**  
COMMISSIONER CGST EAST DELHI .....Petitioner

versus  
MORAL ALLOYS PVT LTD .....Respondent

159  
+ **CEAC 47/2025 & CM APPL.76521/2025**  
COMMISSIONER CGST EAST DELHI .....Petitioner

Versus  
SHREE PARAS NATH OVERSEAS PVT LTD .....Respondent

160  
+ **CEAC 48/2025 & CM APPL.76524/2025**  
COMMISSIONER OF CGST DELHI (EAST) .....Petitioner

versus  
MORAL ALLOYS PVT LTD .....Respondent

161  
+ **CEAC 49/2025 & CM APPL.76527/2025**  
COMMISSIONER CGST (DELHI) EAST .....Petitioner

versus  
AMIT GUPTA .....Respondent

162  
+ **CEAC 50/2025 & CM APPL.76530/2025**  
COMMISSIONER CGST EAST DELHI .....Petitioner

versus  
AKLANK JAIN, PARTNER, NK METALS .....Respondent

163  
+ **CEAC 51/2025 & CM APPL.76533/2025**  
COMMISSIONER CGST EAST DELHI .....Petitioner



versus

RAKESH BANSAL

.....Respondent

164

+

**CEAC 52/2025 & CM APPL.76537/2025**  
COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

ASHOK KUMAR JAIN

.....Respondent

165

+

**CEAC 53/2025 & CM APPL.76560/2025**  
COMMISSIONER CGST EAST DELHI

.....Petitioner

Versus

ANKIT GARG PARTNER SANMATI OVERSEAS PVT LTD

.....Respondent

166

+

**CEAC 54/2025 & CM APPL.76587/2025**  
COMMISSIONER CGST EAST DELHI

.....Petitioner

Versus

AMIT GUPTA

.....Respondent

167

+

**CEAC 55/2025 & CM APPL.76611/2025**  
COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

AMIT GUPTA

.....Respondent

168

+

**CEAC 56/2025 & CM APPL.76614/2025**  
COMMISSIONER CGST DELHI EAST

.....Petitioner

versus



ANKIT GARG DIRECTOR SANMATI OVERSEAS PVT LTD  
.....Respondent

169  
+ **CEAC 57/2025 & CM APPL.76617/2025**  
COMMISSIONER CGST EAST DELHI .....Petitioner  
  
versus  
MORAL ALLOYS PVT LTD .....Respondent

170  
+ **CEAC 58/2025 & CM APPL.76620/2025**  
COMMISSIONER CGST EAST DELHI .....Petitioner  
  
versus  
AMIT GUPTA .....Respondent

171  
+ **CEAC 59/2025 & CM APPL.76623/2025**  
COMMISSIONER CGST EAST DELHI .....Petitioner  
  
versus  
MORAL ALLOYS PVT LTD .....Respondent

172  
+ **CEAC 60/2025 & CM APPL.76626/2025**  
COMMISSIONER CGST EAST DELHI .....Petitioner  
  
versus  
SHANTINATH INDUSTRIES .....Respondent

173  
+ **CEAC 61/2025 & CM APPL.76630/2025**  
COMMISSIONER CGST EAST DELHI .....Petitioner  
  
versus  
BRILLIANT METAL PVT LTD .....Respondent



174

+

**CEAC 63/2025 & CM APPL.77006/2025**

**COMMISSIONER CGST EAST DELHI**

.....Petitioner

versus

**AMIT GUPTA**

.....Respondent

**APPEARANCES:**

**Petitioners:**

Mr. Gibran Naushad, SSC with Mr. Harsh Singhal & Mr. Suraj Shekhar Singh, Advs. in item 13.

Mr. Atul Tripathi, SSC, CBIC with Mr. Shubham Mishra, Mr. Gaurav Mani Tripathi & Mr. Akshay Sagar, Advs. in item nos.15, 76 & 78.

Mr. Chinmaya Seth, Mr. A.K. Seth & Ms. Palak Mathur, Advs. in item no. 100, 106, 113, 114

Ms. Shikha Sapra, Ms. Reena Rawat & Mr. Jatin Kumar, Advs. in item nos.77, 78, 82 to 85, 87, 96, 107 to 109, 131, 145, 150, 155, 165, 168.

Mr Krishna Rao, Adv. in item no. 93.

Mr. Vinay Garg & Ms. Neetu Rawat, Advs. in item no.111

Mr. Ankit Rana and Mr. Tushar Rohmetra, Advs. in item no.81.

Ms. Sangita Malhotra, Adv. in item no.116.

Mr. Rajat Mittal, Mr. Subham Kumar & Mr. Suprateek Neogi, Advs. in item no.103.

Mr Jitin Singhal, Adv. in item no.101.

Mr. Kamal Sawhney, Mr. Deepak Thackur, Ms. Aakansha Wadhwani, Mr. Rishabh Mishra, Advs. in item no.79

**Respondents:**

Ms. Kadambini Sharma, Adv. for R-1 in item 3.

Mr. Harpreet Singh, SSC with Ms. Suhani Mathur, Mr. Jatin Gaur, Mr. Akshay Saxena & Ms. Shivali Saxena, Advs. in item nos.70, 81, 84, 87,93,100,108 & 117.

Mr. Shubham Tyagi, SSC, CBIC with Ms. Navruti Ojha, Adv. in item nos. 108 & 109.



Mr. R. Ramachandran, SSC with Mr. Prateek Dhir, Adv in item no.79,80, 100

Mr. Akash Vajpai, CGSC for R-3. in item nos.89, 90 & 91.

Mr. Atul Tripathi, SSC, CBIC with Mr. Shubham Mishra, Mr. Gaurav Mani Tripathi & Mr. Akshay Sagar, Adv. in item nos.5 &6, 52,111,115

Mr. Aditya Singla, SSC, CBIC with Ms. Shreya Lamba, Adv. in item no.20,81,96,104

Mr. Shankar Kumar Jha, SPC, UOI for R-1 in item no. 115.

Mr. Satish Aggarwala, Sr. Standing Counsel with Mr. Gagan Vaswani, Advocates in item no. 106.

Ms. Vaishali Gupta, Ms Ishita Gupta, Adv. in item no. 24.

Ms. Anushree Narain, SSC with Mr.Naman Choula & Mr. Yamit Jetley, Adv. in item no.95

Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Adv. for R-1 & 2. Item nos. 96.

Mr. Avijit Dikshit, SC for R-2. In item no.107.

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE SHAIL JAIN**

**ORDER**

**% 18.12.2025**

1. The hearing has been done through hybrid mode.
2. All these matters would have to await the decision of the Supreme Court in ***SLP (C) 5392/2025*** titled ***Union of India & Ors. v. GMR Airport Infrastructure Ltd.***, which is now stated to be listed for consideration on 5<sup>th</sup> January, 2026. Accordingly, these matters be deferred in light of the order of the Supreme Court in ***GMR (supra)*** dated 2<sup>nd</sup> May, 2025 which reads as under:

*“1. This matter has come up today for hearing the parties on interim relief.*

*2. Notice in the main matter had already been issued on 7-3-2025.*



3. *We take notice of the fact that the High Court by way of its impugned judgment and order disposed of hundreds of petitions.*
4. *One of the matters has come up before us.*
5. *It is difficult to hear the Revenue on interim relief in the absence of other assesses before us.*
6. *We request Mr. N. Venkataraman, the learned Additional Solicitor General to see that the other Special Leave Petitions also come up before us at the earliest so that we can issue notice in all the matters.*
7. *According to Mr. N. Venkataraman, the impugned judgment and order passed by the High Court of Delhi needs to be suspended from its operation as the same is creating lot of problems for the Revenue.*
8. ***He pointed out that almost 250 matters came to be disposed of by the Tribunal following the judgment of the High Court of Delhi.***
9. ***Since we are looking into the larger issues involved in this matter, we may only say that if any matter comes up for hearing before the Tribunal or any of the High Courts on the subject in question, the hearing may be deferred till we take an appropriate call in the matter.***
10. *List the matter after Summer Vacation.”*

3. Accordingly, list all these matters on 24<sup>th</sup> March, 2026.
4. Interim order(s) to continue.

**PRATHIBA M. SINGH, J**

**SHAIL JAIN, J**

**DECEMBER 18, 2025**

*Rahul/ss*