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

+ W.P.(C) 12775/2024 CM APPL. 53268/2024

TOLL GLOBAL FORWARDING INDIA PRIVATE LIMITED

.....Petitioner

Through: Mr. Kamal Sawhney, Mr. Arun
Bhadauria, Mr. Nishank Vashistha
and Mr. Puru Medhira, Advs.

versus

DISPUTE RESOLUTION PANEL 1 & ORS.Respondents

Through: Mr. Anant Mann, JSC

64

+ W.P.(C) 10525/2024 CM APPL. 43259/2024

MANITOU EQUIPMENT INDIA PRIVATE LIMITED

.....Petitioner

Through: Mr. Kamal Sawhney, Mr. Arun
Bhadauria, Mr. Nishank Vashistha
and Mr. Puru Medhira, Advs.

versus

DISPUTE RESOLUTION PANEL & ORS.Respondents

Through: Mr. Gaurav Gupta, SSC

65

+ W.P.(C) 12457/2024 CM APPL. 51858/2024

DR OETKER INDIA PRIVATE LIMITED

.....Petitioner

Through: Mr. S. Vasudevan and Mr. Prakhar
Pandey, Advs.

versus

DISPUTE RESOLUTION PANEL 1 NEW DELHI & ORS.

.....Respondents

Through: Mr. Indruj Singh Rai, SSC, Mr.
Sanjeev Menon and Mr. Rahul Singh,
Ms. Priya Sarkar, JSCs and Mr.
Gaurav Kumar, Advs.



66

+ W.P.(C) 17085/2024

PERTO INDIA PRIVATE LIMITED

.....Petitioner

Through: Mr. Kamal Sawhney, Mr. Arun
Bhadauria, Mr. Nishank Vashistha
and Mr. Puru Medhira, Advs.

versus

DISPUTE RESOLUTION PANEL-1 & ANR.

.....Respondents

Through: Mr. Sunil Agarwal, SSC

67

+ W.P.(C) 17196/2024 CM APPL. 73095/2024

TOLL GLOBAL FORWARDING INDIA PRIVATE LIMITED

.....Petitioner

Through: Mr. Kamal Sawhney, Mr. Arun
Bhadauria, Mr. Nishank Vashistha
and Mr. Puru Medhira, Advs.

versus

DISPUTE RESOLUTION PANEL 1 & ORS.

.....Respondents

Through: Appearance not given

68

+ W.P.(C) 17302/2024 CM APPL. 73642/2024

KOHLER INDIA CORPORATION PRIVATE LIMITED

.....Petitioner

Through: Appearance not given

versus

DEPUTY COMMISSIONER OF INCOME TAX & ORS.

.....Respondents

Through: Appearance not given

69

+ W.P.(C) 17303/2024 CM APPL. 73648/2024



ASICS INDIA PRIVATE LIMITED

.....Petitioner

Through: Appearance not given

versus

DEPUTY COMMISSIONER OF INCOME TAX & ORS.

.....Respondents

Through: Mr. Siddhartha Sinha, SSC and Ms.
Easha Gurung, JSC

70

+ W.P.(C) 17304/2024 CM APPL. 73652/2024

HOSLEY INDIA PRIVATE LIMITED

.....Petitioner

Through: Mr. Kamal Sawhney, Mr. Arun
Bhadauria, Mr. Nishank Vashistha
and Mr. Puru Medhira, Advs.

versus

DISPUTE RESOLUTION PANEL I & ANR.

.....Respondents

Through: Shri Anurag Ojha, SSC, Ms. Hemlata
Rawat, Ms. Monica Benjamin, and
Shri VK Saksena, JSCs.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **28.04.2026**

1. Learned counsel for the respondents at the outset submitted that these writ petitions are liable to be dismissed as the Finance Act, 2026 *qua* the retrospective amendment(s); whereby the petitioner's challenge to the issue of limitation will fail.
2. Learned counsel for the petitioners, however, submitted that they have raised various other grounds in relation to the validity of the proceedings/orders and are hopeful of succeeding in the same. They added



that they do not wish to lay challenge to the above referred amendment.

3. List these cases on 31.08.2026.
4. Meanwhile, the respondent(s) may file reply/ counter.
5. Interim order(s) to continue.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 28, 2026/ss