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

# **CNR No. DLHC010684882023**

+ **W.P.(C) 10347/2023**  
**RUSHI GULATI PROPRIETOR OF M/S RUSHI CREATION**  
.....Petitioner

Through: None

versus

**COMMISSIONER OF CGST, DELHI-WEST AND ORS.**

.....Respondents

Through: Mr. Aditya Singla, SSC, CBIC  
with Mr. Arya, Mr. Dhananjay  
Gautam, Mr. Akhil Sharma,  
Ms. Sakshi Chandna and Ms.  
Nehaol, Advs.

**CORAM:**

**HON'BLE MR. JUSTICE ANIL KSHETARPAL**

**HON'BLE MS. JUSTICE SHAIL JAIN**

**ORDER**  
**20.08.2026**

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1. It is already 4:30 PM. No time left.
2. List on 08.12.2026.

**ANIL KSHETARPAL, J.**

**SHAIL JAIN, J.**

**AUGUST 20, 2026/PT**