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

+ **W.P.(C) 14429/2025 & CM APPL. 59166/2025**

M/S D.S. ENTERPRISES

.....Petitioner

Through: Mr. Gaurav Arora, Mr. Nakul Gandhi,
Ms. Mridul Crystelle Singh, Ms.
Siddhi Sahoo and Mr. Mujeeb,
Advocates.

versus

**PRINCIPAL COMMISSIONER OF CENTRAL GOODS AND
SERVICES TAX DEPARTMENT & ANR.Respondents**

Through: Mr. Vijay Joshi, Sr. Standing Counsel
(CBIC)

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

27.01.2026

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List on 27th April 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 27, 2026/sky