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

# **CNR No. DLHC010747152023**

+ W.P.(C) 80/2024 and CM APPL. 323/2024

DHARAMPAL SATYAPAL LTD. & ANR. ....Petitioners

Through: Ms. Payal Chawla, Ms. Snigdha  
Dash and Mr. Karthik  
Sundaram, Advs.

versus

UNION OF INDIA & ORS. ....Respondents

Through: Mr. Vivek Sharma, SPC.  
Ms. Anushree Narain, SSC  
along with Mr. Apurv Yadav  
and Mr Naman Choula, Advs.  
Mr. Vinak Kaushik, GP.

# **CNR No. DLHC010582962023**

+ W.P.(C) 364/2024 and CM APPL. 1671/2024

SMOKELESS TOBACCO ASSOCIATION & ANR.

.....Petitioners

Through: Ms. Payal Chawla, Ms. Snigdha  
Dash and Mr. Karthik  
Sundaram, Advs.

versus

UNION OF INDIA & ORS. ....Respondents

Through: Ms. Radhika Bishwajit Dubey,  
CGSC along with Ms. Gurleen  
Kaur Waraich, Mr. Kritarth  
Upadhyay, Mr. Amulya Dev  
Mishra and Mr. Saksham  
Sharma, Advs.  
Mr. Vedansh Anand, SPC along  
with Mr. Shivam Kumar, GP.  
Mr. Gibran Naushad, SSC  
along with Mr. Suraj Shekhar  
Singh, Mr. Hasan Haider and  
Mr. Anish Mishra, Advs.



**CORAM:**  
**HON'BLE MR. JUSTICE ANIL KSHETARPAL**  
**HON'BLE MS. JUSTICE SHAIL JAIN**

**ORDER**

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**14.08.2026**

1. In these two (02) Writ Petitions, the Petitioners challenge the levy of compensation cess on pan masala under the Goods and Services Tax (Compensation to States) Act, 2017, while also assailing its constitutional validity.
2. Learned Single Judge of the High Court of Karnataka has quashed the impugned Notifications. However, the Government has already preferred an Appeal against the said judgment before the Division Bench of the High Court of Karnataka, which is stated to be pending.
3. Learned counsel representing the Respondents seeks an adjournment to enable the Respondents to engage a fresh arguing counsel.
4. List for final disposal on 24.09.2026 in the Supplementary List.
5. A photocopy of the order passed today be kept in the connected matter.

**ANIL KSHETARPAL, J.**

**SHAIL JAIN, J.**

**AUGUST 14, 2026**  
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