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

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

DHARAMPAL SATYAPAL LTD. & ANR.Petitioners

Through: Mr. Arvind P. Datar, Sr. Adv. with Ms. Payal Chaulla and Ms. Snigdha Dash, Adv.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. S.D. Sanjay, ASG with Ms. Nikita Sethi and Mr. Shubh Sharma, Adv. for R-1.

Mr. Rajat Mittal with Mr. Suprateek Neogi, Mr. Shubham Kumar and Mr. Priyanshu, Adv. for R-1.

Mr. Harpreet Singh, Sr. St. Counsel with Ms. Suhani Mathur, Mr. Jai Ahuja, Mr. Akshay Saxena, Mr. M. R. Sanidhya Sharma and Ms. Shivali Saxena, Adv.

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AND

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

SMOKELESS TOBACCO ASSOCIATION & ANR.Petitioners

Through: Mr. Arvind P. Datar, Sr. Adv. with Ms. Payal Chaulla and Ms. Snigdha Dash, Adv.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. S.D. Sanjay, ASG with Ms. Nikita Sethi and Mr. Shubh Sharma, Adv. for R-1.

Mr. Gibran Naushad, Mr. Harsh



Singhal, Mr. Suraj Shekhar Singh,
Advs. for R-2.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **09.10.2025**

1. This hearing has been done through hybrid mode.
2. The matters are listed for final hearing.
3. It is submitted by Mr. Arvind P. Datar, Id. Counsel that the Karnataka High Court has recently rendered a decision on the validity of the **Notification No. 2/2023-Compensation Cess (Rate)** and **Notification 3/2023-Compensation Cess (Rate)**, issued by the Ministry of Finance, Government of India. The said notifications are under challenge in the present petitions.
4. Let Mr. S.D. Sanjay, Id. Additional Solicitor General obtain a copy of the said judgment and have the same placed on record.
5. List on 16th January, 2026.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

OCTOBER 9, 2025/ssc/msh