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

+ W.P.(C) 15557/2024
MS DEVI ELECTRONICS
PVT LTD

.....Petitioner

Through: Mr. Puneet Chandra, Mr.
Ashish Parashar, Mr. Faraz
Anees, Mr. Kartik Vashisht and
Ms. Nabeen Abkadli,
Advocates.

versus

COMMISSIONER CGST DELHI
SOUTH AND ORS

.....Respondents

Through: Mr. Aditya Singla, SSC, for R-
01 with Mr. Ritwik Saha and
Ms. Medha Navami,
Advocates.
Mr. Rajkumar, CGSC for UOI.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% **08.11.2024**
CM APPL. 65296/2024 (exemption)

Allowed, subject to all just exceptions.

This application stands disposed of.

W.P.(C) 15557/2024

1. Notice. Since the respondents are represented by Mr. Singla, learned counsel, let a reply be filed within a period of three weeks from today. The petitioner shall have a week therefrom to file a rejoinder affidavit.
2. We, prima facie, find ourselves unable to sustain the order impugned bearing in mind the decision which was rendered by the



appellate authority. Prima facie the provisions of Section 54(11) of the Central Goods and Services Tax Act, 2017 would not stand attracted. Matter requires consideration.

3. Let the matter be called again on 09.12.2024.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

NOVEMBER 8, 2024 /vp