



\$~26 to 142 and 147 to 155

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

CNR No. DLHC010488582025

+ CEAC 13/2025 and CM APPL. 44451/2025

COMMISSIONER OF CGST WESTPetitioner

Through: Mr. Gibran Naushad, SSC, Mr.
Suraj Shekhar Singh, Mr.
Hasan Haider & Mr. Anish
Mishra, Advs.

versus

MS MALHOTRA CABLES PRIVATE LIMITED

.....Respondent

Through:

(27)

CNR No. DLHC010785932025

+ CEAC 16/2025 and CM APPL. 64464/2025

COMMISSIONER CGST EAST DELHIPetitioner

Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Advs.

versus

MORAL ALLOYS PVT LTD

.....Respondent

Through:

(28)

CNR No. DLHC010785942025

+ CEAC 17/2025 and CM APPL. 64552/2025

COMMISSIONER CGST EAST DELHIPetitioner

Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Advs.

versus

MORAL ALLOYS PVT LTD

.....Respondent

Through:

(29)

CNR No. DLHC010857962025

+ CEAC 18/2025 and CM APPL. 68609/2025

COMMISSIONER CGST EAST DELHIPetitioner

Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and



Shubham Mishra, Advs.

versus

TARUNA METALS PVT LTD

.....Respondent

Through: Mr. Divyanshu Saraswat, Ms. Garima Chauhan, Mr. Raj Srivastava, Mr. Arnav Vats, Advs.

(30)

CNR No. DLHC010857982025

+ CEAC 19/2025 and CM APPL. 68628/2025

COMMISSIONER CGST EAST DELHIPetitioner

Through: Sh. Atul Tripathi, SSC-CBIC Mr. Akshay Sagar and Shubham Mishra, Advs.

versus

SANMATI OVERSEAS PVT LTD

.....Respondent

Through:

(31)

CNR No. DLHC010859042025

+ CEAC 20/2025 and CM APPL. 68771/2025

COMMISSIONER CGST DELHI EASTPetitioner

Through: Sh. Atul Tripathi, SSC-CBIC Mr. Akshay Sagar and Shubham Mishra, Advs.

versus

AMIT GUPTA

.....Respondent

Through:

(32)

CNR No. DLHC010866662025

+ CEAC 21/2025 and CM APPL. 69502/2025

COMMISSIONER CGST EAST DELHIPetitioner

Through: Sh. Atul Tripathi, SSC-CBIC Mr. Akshay Sagar and Shubham Mishra, Advs.

versus

MORAL ALLOYS PVT LTD

.....Respondent

Through:

(33)

CNR No. DLHC010880392025

+ CEAC 22/2025 and CM APPL. 70048/2025

COMMISSIONER CGST EAST DELHIPetitioner



Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Advs.

versus

AMIT GUPTA

.....Respondent

Through:

(34)

#

CNR No. DLHC010892172025

+

CEAC 23/2025 and CM APPL. 71091/2025

COMMISSIONER CGST EAST DELHIPetitioner

Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Advs.

versus

AMIT GUPTA

.....Respondent

Through:

(35)

#

CNR No. DLHC010892182025

+

CEAC 24/2025 and CM APPL. 71164/2025

COMMISSIONER OF CGST EAST DELHIPetitioner

Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Advs.

versus

TARUNA METALS PVT LTD

.....Respondent

Through: Mr. Divyanshu Saraswat, Ms.
Garima Chauhan, Mr. Raj
Srivastava, Mr. Arnav Vats,
Advs.

(36)

#

CNR No. DLHC010892192025

+

CEAC 25/2025 and CM APPL. 71170/2025

COMMISSIONER OF CGST EAST DELHIPetitioner

Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Advs.

versus

AMIT GUPTA

.....Respondent

Through:

(37)

#

CNR No. DLHC010892202025



- + CEAC 26/2025 and CM APPL. 71273/2025
COMMISSIONER CGST EAST DELHIPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Advts.
versus
MORAL ALLOYS PVT LTDRespondent
Through:
- (38)
CNR No. DLHC010892212025
+ CEAC 27/2025 and CM APPL. 71276/2025
COMMISSIONER CGST EAST DELHIPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Advts.
versus
MORAL ALLOYS PVT LTDRespondent
Through:
- (39)
CNR No. DLHC010892222025
+ CEAC 28/2025 and CM APPL. 71279/2025
COMMISSIONER CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Advts.
versus
NK METALSRespondent
Through:
- (40)
CNR No. DLHC010892232025
+ CEAC 29/2025 and CM APPL. 71362/2025
COMMISSIONER CGST EAST DELHIPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Advts.
versus
AKLANK JAIN, PARTNER NK METALSRespondent
Through:
- (41)
CNR No. DLHC010892242025
+ CEAC 30/2025 and CM APPL. 71365/2025



COMMISSIONER CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

RAJINDER KUMAR, DIRECTOR, TARUNA METALS PVT
LTDRespondent

Through: Mr. Divyanshu Saraswat, Ms.
Garima Chauhan, Mr. Raj
Srivastava, Mr. Arnav Vats,
Adv.

(42)

CNR No. DLHC010892252025
+ CEAC 31/2025 and CM APPL. 71369/2025

COMMISSIONER CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

BRILLIANT METAL PVT LTDRespondent

Through:

(43)

CNR No. DLHC010905382025
+ CEAC 32/2025 and CM APPL. 71821/2025

COMMISSIONER CGST EAST DELHIPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

AMIT GUPTARespondent

Through:

(44)

CNR No. DLHC010911502025
+ CEAC 33/2025 and CM APPL. 72093/2025

COMMISSIONER CGST EAST DELHIPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

ANKIT GARG DIRECTOR SANMATI OVERSEAS PVT
LTDRespondent



Through:

(45)

#

CNR No. DLHC010911512025

+

CEAC 34/2025 and CM APPL. 72096/2025

COMMISSIONER CGST EAST DELHIPetitioner

Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

AMIT GUPTA

.....Respondent

Through:

(46)

#

CNR No. DLHC010911202025

+

CEAC 35/2025 and CM APPL. 72270/2025

COMMISSIONER CGST EAST DELHIPetitioner

Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

BRILLIANT METAL PVT LTD

.....Respondent

Through:

(47)

#

CNR No. DLHC010970492025

+

CEAC 36/2025 and CM APPL. 76332/2025

COMMISSIONER CGST EAST DELHIPetitioner

Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

AMIT GUPTA

.....Respondent

Through:

(48)

#

CNR No. DLHC010970502025

+

CEAC 37/2025 and CM APPL. 76375/2025

COMMISSIONER CGST EAST DELHIPetitioner

Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

AMIT GUPTA

.....Respondent

Through:



(49)

CNR No. DLHC010970512025
+ CEAC 38/2025 and CM APPL. 76380/2025
COMMISSIONER CGST EAST DELHIPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

SANMATI OVERSEAS PVT LTDRespondent

Through:

(50)

CNR No. DLHC010970522025
+ CEAC 39/2025 and CM APPL. 76408/2025
COMMISSIONER CGST EAST DELHIPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

AMIT GUPTARespondent

Through:

(51)

CNR No. DLHC010970532025
+ CEAC 40/2025 and CM APPL. 76413/2025
COMMISSIONER CGST EAST DELHIPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

NK METALSRespondent

Through:

(52)

CNR No. DLHC010970542025
+ CEAC 41/2025 and CM APPL. 76503/2025
COMMISSIONER CGST EAST DELHIPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

MORAL ALLOYS PVT LTDRespondent

Through:

(53)



CNR No. DLHC010970552025
+ CEAC 42/2025 and CM APPL. 76506/2025
COMMISSIONER CGST EAST DELHIPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.
versus
AMIT GUPTARespondent
Through:

(54)
CNR No. DLHC010970562025
+ CEAC 43/2025 and CM APPL. 76509/2025
COMMISSIONER CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.
versus
SANMATI OVERSEAS PVT LTDRespondent
Through:

(55)
CNR No. DLHC010970572025
+ CEAC 44/2025 and CM APPL. 76512/2025
COMMISSIONER CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.
versus
VP REAL TORS PVT LTDRespondent
Through:

(56)
CNR No. DLHC010970582025
+ CEAC 45/2025 and CM APPL. 76515/2025
COMMISSIONER CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.
versus
MORAL ALLOYS PVT LTDRespondent
Through:

(57)
CNR No. DLHC010970592025



+ CEAC 46/2025 and CM APPL. 76518/2025
COMMISSIONER CGST EAST DELHIPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus
MORAL ALLOYS PVT LTDRespondent
Through:

(58)

CNR No. DLHC010970602025

+ CEAC 47/2025 and CM APPL. 76521/2025
COMMISSIONER CGST EAST DELHIPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus
SHREE PARAS NATH OVERSEAS PVT LTDRespondent
Through:

(59)

CNR No. DLHC010970612025

+ CEAC 48/2025 and CM APPL. 76524/2025
COMMISSIONER OF CGST DELHI (EAST)Petitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus
MORAL ALLOYS PVT LTDRespondent
Through:

(60)

CNR No. DLHC010970622025

+ CEAC 49/2025 and CM APPL. 76527/2025
COMMISSIONER CGST (DELHI) EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus
AMIT GUPTARespondent
Through:

(61)

CNR No. DLHC010970632025



+ CEAC 50/2025 and CM APPL. 76530/2025
COMMISSIONER CGST EAST DELHIPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.
versus
AKLANK JAIN, PARTNER, NK METALS
.....Respondent
Through:

(62)
CNR No. DLHC010970642025
+ CEAC 51/2025 and CM APPL. 76533/2025
COMMISSIONER CGST EAST DELHIPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.
versus
RAKESH BANSALRespondent
Through:

(63)
CNR No. DLHC010970652025
+ CEAC 52/2025 and CM APPL. 76537/2025
COMMISSIONER CGST EAST DELHIPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.
versus
ASHOK KUMAR JAINRespondent
Through:

(64)
CNR No. DLHC010970662025
+ CEAC 53/2025 and CM APPL. 76560/2025
COMMISSIONER CGST EAST DELHIPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.
versus
ANKIT GARG PARTNER SANMATI OVERSEAS PVT LTD
.....Respondent
Through:

(65)



CNR No. DLHC010970672025
+ CEAC 54/2025 and CM APPL. 76587/2025
COMMISSIONER CGST EAST DELHIPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.
versus
AMIT GUPTARespondent
Through:

(66)
CNR No. DLHC010970682025
+ CEAC 55/2025 and CM APPL. 76611/2025
COMMISSIONER CGST EAST DELHIPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.
versus
AMIT GUPTARespondent
Through:

(67)
CNR No. DLHC010970692025
+ CEAC 56/2025 and CM APPL. 76614/2025
COMMISSIONER CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.
versus
ANKIT GARG DIRECTOR SANMATI OVERSEAS PVT
LTDRespondent
Through:

(68)
CNR No. DLHC010970702025
+ CEAC 57/2025 and CM APPL. 76617/2025
COMMISSIONER CGST EAST DELHIPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.
versus
MORAL ALLOYS PVT LTDRespondent
Through:

(69)



CNR No. DLHC010970712025
+ CEAC 58/2025 and CM APPL. 76620/2025
COMMISSIONER CGST EAST DELHIPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

AMIT GUPTARespondent

Through:

(70)

CNR No. DLHC010970722025
+ CEAC 59/2025 and CM APPL. 76623/2025
COMMISSIONER CGST EAST DELHIPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

MORAL ALLOYS PVT LTDRespondent

Through:

(71)

CNR No. DLHC010970732025
+ CEAC 60/2025 and CM APPL. 76626/2025
COMMISSIONER CGST EAST DELHIPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

SHANTINATH INDUSTRIESRespondent

Through:

(72)

CNR No. DLHC010970742025
+ CEAC 61/2025 and CM APPL. 76630/2025
COMMISSIONER CGST EAST DELHIPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

BRILLIANT METAL PVT LTDRespondent

Through:

(73)

CNR No. DLHC010976472025



- + CEAC 63/2025 and CM APPL. 77006/2025
COMMISSIONER CGST EAST DELHIPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.
versus
AMIT GUPTARespondent
Through:
- (74)
CNR No. DLHC011027402025
+ CEAC 65/2025 and CM APPL. 79982/2025
COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.
versus
PROGRESSIVE ALLOYS PVT LTDRespondent
Through:
- (75)
CNR No. DLHC011027412025
+ CEAC 66/2025 and CM APPL. 80020/2025
COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.
versus
PROGRESSIVE ALLOYS PVT LTDRespondent
Through:
- (76)
CNR No. DLHC011027422025
+ CEAC 67/2025 and CM APPL. 80024/2025
COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.
versus
PROGRESSIVE ALLOYS PVT LTDRespondent
Through:
- (77)
CNR No. DLHC011027432025
+ CEAC 68/2025 and CM APPL. 80155/2025



COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

AMIT GUPTARespondent
Through:

(78)

CNR No. DLHC011027442025
+ CEAC 69/2025 and CM APPL. 80185/2025

COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

AMIT GUPTARespondent
Through:

(79)

CNR No. DLHC011050692025
+ CEAC 71/2025, CM APPL. 81191/2025 and CM APPL.
81192/2025

COMMISSIONER OF CGST DELHI (EAST)Petitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

AMIT GUPTARespondent
Through:

(80)

CNR No. DLHC011048232025
+ CEAC 72/2025, CM APPL. 81425/2025 and CM APPL.
81426/2025

COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

MORAL ALLOYS PVT LTDRespondent
Through:

(81)



CNR No. DLHC011057142025
+ CEAC 73/2025 and CM APPL. 81852/2025
COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Advs.
versus
AMIT GUPTARespondent
Through:

(82)
CNR No. DLHC011057152025
+ CEAC 74/2025 and CM APPL. 81869/2025
COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Advs.
versus
SHERUL INSULATIONRespondent
Through:

(83)
CNR No. DLHC011057162025
+ CEAC 75/2025 and CM APPL. 81872/2025
COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Advs.
versus
SANMATI OVERSEAS PVT LTDRespondent
Through:

(84)
CNR No. DLHC011057172025
+ CEAC 76/2025 and CM APPL. 81874/2025
COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Advs.
versus
AMIT GUPTARespondent
Through:

(85)
CNR No. DLHC011057182025



+ CEAC 77/2025 and CM APPL. 81878/2025
COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

M/S MORAL ALLOYS PVT LTDRespondent
Through:

(86)

CNR No. DLHC011057192025

+ CEAC 78/2025 and CM APPL. 81954/2025
COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

AMIT GUPTARespondent
Through:

(87)

CNR No. DLHC011064952025

+ CEAC 79/2025 and CM APPL. 82110/2025
COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

ALOKMETAL AND ELECTRICALSRespondent
Through:

(88)

CNR No. DLHC011064962025

+ CEAC 80/2025 and CM APPL. 82416/2025
COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

BRILLIANT METAL PVT LTDRespondent
Through:

(89)

CNR No. DLHC011064972025

+ CEAC 81/2025 and CM APPL. 82419/2025



COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

BRILLIANT METAL PVT LTDRespondent
Through:

(90)

CNR No. DLHC011064982025
+ CEAC 82/2025 and CM APPL. 82422/2025

COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

ANKIT GARG PARTNER SANMATI OVERSEAS PVT LTDRespondent
Through:

(91)

CNR No. DLHC011064992025
+ CEAC 83/2025 and CM APPL. 82509/2025

COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

MORAL ALLOYS PVT LTDRespondent
Through:

(92)

CNR No. DLHC011065002025
+ CEAC 84/2025 and CM APPL. 82517/2025

COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Adv.

versus

SURESH KUMAR PORWALRespondent
Through:

(93)

CNR No. DLHC010521802025
+ SERTA 12/2025 and CM APPL. 46816/2025



COMMISSIONER CGST EAST DELHIAppellant
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Advs.

versus

MORAL ALLOYS PVT LTDRespondent
Through:

(94)

CNR No. DLHC010732482025

+ SERTA 17/2025

COMMISSIONER OF CGST (EAST)Appellant
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Advs.

versus

SH. AMIT GUPTARespondent
Through:

(95)

CNR No. DLHC010732492025

+ SERTA 18/2025 and CM APPL. 61388/2025

COMMISSIONER OF CGST DELHI EASTAppellant
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Advs.

versus

SH. ANKIT GARG PARTNER SANMATI OVERSEAS PVT
LTDRespondent

Through:

(96)

CNR No. DLHC010732502025

+ SERTA 19/2025 and CM APPL. 61391/2025

COMMISSIONER OF CGST DELHI EASTAppellant
Through: Sh. Atul Tripathi, SSC-CBIC
Mr. Akshay Sagar and
Shubham Mishra, Advs.

versus

SANMATI OVERSEAS PVT LTDRespondent
Through:

(97)

CNR No. DLHC010638912023

+ W.P.(C) 7991/2023 and CM APPL. 30744/2023



ERNST AND YOUNG LIMITED

.....Petitioner

Through: Mr. Kamal Sawhney, Mr.
Deepak Thackur and Mr.
Prashant Pratyay, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Urvi Mohan and Ms.
Mahika Bisht, Advs. for
GNCTD.
Sh. Atul Tripathi, SSC-CBIC
with Mr. Akshay Sagar and Mr.
Shubham Mishra, Advs.

(98)

CNR No. DLHC010730582023

+ W.P.(C) 12352/2023 and CM APPL. 48678/2023

VARUN KHANNA

.....Petitioner

Through: Ms. Oshin Maggu, Mr. Aryan
Nagpal, Mr. Naveen Malhotra
and Mr. Ritvik Malhotra, Advs.

versus

ADDITIONAL COMMISSIONER CGST, DELHI SOUTH
COMMISSIONERATE AND ORS

.....Respondents

Through: Sh. Atul Tripathi, SSC-CBIC
with Mr. Akshay Sagar and Mr.
Shubham Mishra, Advs.

(99)

CNR No. DLHC010398712023

+ W.P.(C) 13113/2023

MS APARNA LACE CRAFTS & ORS.

.....Petitioners

Through: Mr. Ankit Rana, Mr. Tushar
Rohmetra and Mr. Devansh
Jain, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Dipak Raj, Mr. Aryaman
Singh Chouhan and Mr. Aditya
Chaudhary, Advs.
Mr. Aditya Singla, SSC-CBIC
with Mr. Arya, Ms. Shreya, Mr.
Dhananjay Gautam, Mr. Akhil,



Ms. Sakshi Chandna and Mr.
Nehaol, Advs.

(100)

CNR No. DLHC010632472023

+ W.P.(C) 13181/2023 and CM APPL. 52135/2023

ASHISH JAIN & ORS.

.....Petitioners

Through: Ms. Shikha Sapra, Adv.

versus

ADDITIONAL DIRECTOR GENERAL, DIRECTORATE OF
REVENUE INTELLIGENCE & ANR.

.....Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Dipak Raj, Mr. Aryaman
Singh Chouhan and Mr. Aditya
Chaudhary, Advs.

(101)

CNR No. DLHC010421512023

+ W.P.(C) 13780/2023

M/S J R INTERNATIONAL

.....Petitioner

Through: Ms. Shikha Sapra, Adv.

versus

ADDITIONAL DIRECTOR GENERAL, DIRECTORATE OF
REVENUE INTELLIGENCE & ANR.

.....Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Dipak Raj, Mr. Aryaman
Singh Chouhan and Mr. Aditya
Chaudhary, Advs.

(102)

CNR No. DLHC010504092024

+ W.P.(C) 11234/2024 and CM APPL. 46491/2024

ANUJ GUPTA

.....Petitioner

Through: Ms. Shikha Sapra, Adv.

versus

COMMISSIONER OF CUSTOMS IMPORT & ANR.

.....Respondent

Through: Mr. Harpreet Singh, SSC with
Mr. Jatin Kumar Gaur, Adv.

(103)

CNR No. DLHC010184752025

+ W.P.(C) 4324/2025 and CM APPL. 20027/2025

SHIVNANDAN KUMAR BAJAJ

.....Petitioner



Through: Ms. Shikha Sapra, Adv.
versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF
REVENUE INTELLIGENCE & ANR.Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Dipak Raj, Mr. Aryaman
Singh Chouhan and Mr. Aditya
Chaudhary, Advs.

(104)

CNR No. DLHC010451302023

+ W.P.(C) 14621/2023 and CM APPL. 58165/2023

OVERSEAS SOLUTIONPetitioner

Through: Ms. Shikha Sapra, Mr. Pradeep
Jain and Mr. Shubhankar Jha,
Advs.

versus

ADDITIONAL DIRECTOR GENERAL & ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Dipak Raj, Mr. Aryaman
Singh Chouhan and Mr. Aditya
Chaudhary, Advs.

(105)

CNR No. DLHC010468662023

+ W.P.(C) 15084/2023 and CM APPL. 60271/2023

M/S SHUBH RESOURCES PVT. LTD. & ORS.Petitioners

Through: Ms. Shikha Sapra, Adv.
versus

ADDITIONAL DIRECTOR GENERAL, DIRECTORATE OF
REVENUE INTELLIGENCE & ANR.Respondents

Through: Mr. Harpreet Singh, SSC with
Mr. Jatin Kumar Gaur, Adv.

(106)

CNR No. DLHC010586962023

+ W.P.(C) 517/2024 and CM APPL. 2331/2024

SANJAY GUPTA & ORS.Petitioners

Through:
versus

ADDITIONAL DIRECTOR GENERAL & ORS.

.....Respondents



Through: Mr. Rajesh Kumar, SPC with
Mr. Yash Narain Adv. for UOI.

(107)

CNR No. DLHC010088282024

+ W.P.(C) 2794/2024, CM APPL. 11408/2024 and CM APPL.
13673/2024

M/S HLPL GLOBAL LOGISTICS PVT LTDPetitioner

Through: Mr. Ajay Kumar and Mr. Yash
Singh, Adv.

versus

ADDITIONAL DIRECTOR GENERAL DRI NEW DELHI
AND ORSRespondents

Through: Mr. Anurag Ojha, SSC with
Mr. Dipak Raj, Mr. Aryaman
Singh Chouhan and Mr. Aditya
Chaudhary, Adv.

Mr. Akash Vajpai, CGSC along
with Mr. Priyanshu, Adv. for R-
3.

(108)

CNR No. DLHC010088512024

+ W.P.(C) 2817/2024 and CM APPL. 13347/2024

MS HLPL GLOBAL LOGISTICS PVT LTDPetitioner

Through: Mr. Ajay Kumar and Mr. Yash
Singh, Adv.

versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF
REVENUE INTELLIGENCE AND ORSRespondents

Through: Mr. Anurag Ojha, SSC with
Mr. Dipak Raj, Mr. Aryaman
Singh Chouhan and Mr. Aditya
Chaudhary, Adv.

Mr. Akash Vajpai, CGSC along
with Mr. Priyanshu, Adv. for R-
3.

(109)

CNR No. DLHC010088592024

+ W.P.(C) 2825/2024 and CM APPL. 13349/2024

MS HLPL GLOBAL LOGISTICS PVT LTDPetitioner

Through: Mr. Ajay Kumar and Mr. Yash
Singh, Adv.



versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF
REVENUE INTELLIGENCE AND ORS & ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Dipak Raj, Mr. Aryaman
Singh Chouhan and Mr. Aditya
Chaudhary, Adv.
Mr. Akash Vajpai, CGSC along
with Mr. Priyanshu, Adv. for R-
3.

(110)

CNR No. DLHC010222752024

+ W.P.(C) 5881/2024, CM APPL. 24277/2024 and CM APPL.
2828/2025

M/S PAYWORLD DIGITAL SERVICES PVT. LTD.
(FORMERLY KNOWN AS SUGAL AND DAMANI
UTILITY SERVICES PVT. LTD.)

.....Petitioner

Through: Mr. Krishna Rao, Adv.

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Mr. Niraj Kumar, Sr. Central
Govt. Counsel With Mr.
Chaitanya Kumar, Adv. for
UOI.
Mr. Harpreet Singh, SSC with
Mr. Jatin Kumar Gaur, Adv.

(111)

CNR No. DLHC010341722024

+ W.P.(C) 8166/2024 and CM APPL. 33539/2024

M/S SAPPHIRE VILLAS PRIVATE LIMITED

.....Petitioner

Through: Mr. Puneet Agrawal, Ms. Mansi
Khurana, Mr. Vipalv Tiwari,
Mr. Chetan Kumar Shukla,
Adv.

versus

JOINT COMMISSIONER, CENTRAL TAX, GST DELHI
EAST & ORS.

.....Respondents

Through: Ms. Anushree Narain SSC with
Mr. Apurv Yadav and Mr.



Naman Choula, Advs.

(112)

CNR No. DLHC010342702024

+ W.P.(C) 8265/2024 and CM APPL. 33993/2024

M/S H.R. BUILDERS

.....Petitioner

Through: Mr. Puneet Agrawal, Ms. Mansi Khurana, Ms. Shruti Garg Mr. Vipalv Tiwari, Mr. Chetan Kumar Shukla, Advs.

versus

COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX, DELHI WEST COMMISSIONERATE & ORS.

.....Respondents

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

(113)

CNR No. DLHC010429562024

+ W.P.(C) 10104/2024 and CM APPL. 41384/2024

M/S SATYAM MARKETING THROUGH ITS PROPRIETOR SHRI D. B. GUPTA

.....Petitioner

Through: Ms. Shikha Sapra, Adv.

versus

COMMISSIONER OF CUSTOMS (IMPORT) & ANR.

.....Respondents

Through: Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Mr. Aryaman Singh Chouhan and Mr. Aditya Chaudhary, Advs.(114)

CNR No. DLHC010550062024

+ W.P.(C) 11855/2024 and CM APPL. 49329/2024

M/S OSWAL PVC COMPOUND INDUSTRIES (THROUGH ITS PROPRIETOR SH HEMRAJ KUNDALIA) & ORS.

.....Petitioners

Through: Mr. Rakesh Prasad Singh, Mr. Nirmal Dixit, Ms. Purva Dewangan, Advs.

versus

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE



AND CENTRAL GOODS AND SERVICE TAX NORTH

.....Respondent

Through: Mr. Anurag Ojha, SSC with
Mr. Dipak Raj, Mr. Aryaman
Singh Chouhan and Mr. Aditya
Chaudhary, Advts.

(115)

CNR No. DLHC010668552024

+ W.P.(C) 13784/2024 and CM APPL. 57719/2024

M/S HRJ POLYMERS PVT LTD & ORS.Petitioners

Through: Mr. Rakesh Prasad Singh, Mr.
Nirmal Dixit, Ms. Purva
Dewangan, Advts.

versus

OFFICE OF COMMISSIONER CENTRAL EXCISE AND
CGST THROUGH COMMISSIONERRespondent

Through: Mr. Anurag Ojha, SSC with
Mr. Dipak Raj, Mr. Aryaman
Singh Chouhan and Mr. Aditya
Chaudhary, Advts.

(116)

CNR No. DLHC010668572024

+ W.P.(C) 13786/2024 and CM APPL. 57722/2024

M/S ANURAG ENTERPRISES (THROUGH ITS
PROPREITOR SMT. SANGEETA KUNDALIA) & ANR.

.....Petitioners

Through: Mr. Rakesh Prasad Singh, Mr.
Nirmal Dixit, Ms. Purva
Dewangan, Advts.

versus

OFFICE OF COMMISSIONER CENTRAL EXCISE AND
CGST (THROUGH COMMISSIONER)Respondent

Through: Mr. Anurag Ojha, SSC with
Mr. Dipak Raj, Mr. Aryaman
Singh Chouhan and Mr. Aditya
Chaudhary, Advts.

(117)

CNR No. DLHC010601632024

+ W.P.(C) 12733/2024 and CM APPL. 9911/2025

SARASWATI PRINTERSPetitioner

Through: Mr. Chinmaya Seth, Mr. A.K.



Seth, Ms. Palak Mathur, Mr.
Karanveer Singh, Mr. Rupesh
Gupta, Advs.

versus

THE ADDITIONAL COMMISSIONER OF GST AND ANR.

.....Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Dipak Raj, Mr. Aryaman
Singh Chouhan and Mr. Aditya
Chaudhary, Advs.
Mr. Piyush Beriwal, Adv.

(118)

CNR No. DLHC010881932024

+ W.P.(C) 16647/2024 and CM APPL. 70419/2024

INDO SILICON ELECTRONICS PVT. LTD.Petitioner

Through: Mr. Jitin Singhal, Adv.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS & ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Dipak Raj, Mr. Aryaman
Singh Chouhan and Mr. Aditya
Chaudhary, Advs.

(119)

CNR No. DLHC010987262024

+ W.P.(C) 17899/2024 and CM APPL. 76199/2024

ARKAY RADIOSPetitioner

Through: Mr. Ravi Kant Chandhok, Adv.

versus

PRINCIPAL COMMISSIONER, CENTRAL GOODS AND
SERVICES TAX AND CENTRAL EXCISE DELHI NORTH
COMMISSIONERATE

.....Respondent

Through: Mr. Anurag Ojha, SSC with
Mr. Dipak Raj, Mr. Aryaman
Singh Chouhan and Mr. Aditya
Chaudhary, Advs.

(120)

CNR No. DLHC010085182025

+ W.P.(C) 2256/2025 and CM APPL. 10638/2025

M/S NABCO BATTERIES (THROUGH ITS PROPRIETOR



SH SUMIT RAMSISARIA & ANR.Petitioners
Through: Mr. Rakesh Prasad Singh, Mr.
Nirmal Dixit, Ms. Purva
Dewangan, Advs.

versus

OFFICE OF COMMISSIONER OF CENTRAL GOODS AND
SERVICES TAX (THROUGH COMMISSIONER) & ANR.

.....Respondents

Through: Sh. Atul Tripathi, SSC-CBIC
with Mr. Akshay Sagar and Mr.
Shubham Mishra, Advs.

(121)

CNR No. DLHC010082662025
+ W.P.(C) 2257/2025 and CM APPL. 10649/2025
M/S SIDDHARTH INDUSTRIES (THROUGH ITS
PROPRIETOR SH SIDDHARTH RAMSISARIA) & ANR.

.....Petitioners

Through: Mr. Rakesh Prasad Singh, Mr.
Nirmal Dixit, Ms. Purva
Dewangan, Advs.

versus

OFFICE OF COMMISSIONER OF CENTRAL GOODS AND
SERVICES TAX (THROUGH COMMISSIONER) & ANR.

.....Respondents

Through: Sh. Atul Tripathi, SSC-CBIC
with Mr. Akshay Sagar and Mr.
Shubham Mishra, Advs.

(122)

CNR No. DLHC010098122025
+ W.P.(C) 2449/2025 and CM APPL. 11626/2025
SH. VIJAY KUMAR VERMAPetitioner

Through:

versus

COMMISSIONER OF SERVICE TAXRespondent

Through: Sh. Atul Tripathi, SSC-CBIC
with Mr. Akshay Sagar and Mr.
Shubham Mishra, Advs.

(123)

CNR No. DLHC010107762025
+ W.P.(C) 2668/2025
RAJ KUMARPetitioner



Through:

versus

AVATO WARD 64 STATE GOODS AND SERVICE TAX &
ANR.Respondents

Through: Ms. Vaishali Gupta, Panel
Counsel (Civil)-GNCTD.

(124)

CNR No. DLHC010124782025

+ W.P.(C) 3036/2025 and CM APPL. 14420/2025

AIR LIQUIDE GLOBAL E AND C SOLUTIONS INDIA PVT
LTDPetitioner

Through: Mr. Rajat Mittal and Mr.
Priyanshu, Advs.

versus

COMMISSIONER CENTRAL GOODS SERVICE TAX GST
DELHI EAST & ORS.Respondents

Through: Mr. Shashank Sharma, SSC
with Ms. Malika Kumari, Adv.

(125)

CNR No. DLHC010182052025

+ W.P.(C) 4252/2025

M/S SUNRISE FOOD PRODUCTSPetitioner

Through:

versus

UNION OF INDIA AND ORSRespondents

Through: Dr. Abhishek Khanna, SPC for
R-1.

Mr. Aditya Singla, SSC-CBIC
with Mr. Arya, Ms. Shreya, Mr.
Dhananjay Gautam, Mr. Akhil,
Ms. Sakshi Chandna and Mr.
Nehaol, Advs. for R-2 and R-3.

(126)

CNR No. DLHC010210192025

+ W.P.(C) 4847/2025 and CM APPL. 22184/2025

INDIAN STEEL CORPORATION THROUGH PROPRIETOR
SH MANOJ BANSALPetitioner

Through: Ms. Mehak Dhiman, Adv.

versus

COMMISSIONER OF CENTRAL EXCISE DELHI 1 & ANR.



.....Respondents

Through: Ms. Anushree Narain, SSC with
Mr. Apurv Yadav and Mr.
Naman Choula, Adv.

(127)

CNR No. DLHC010227162025

+ W.P.(C) 5197/2025 and CM APPL. 23631/2025

VIKAS GUMBER

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K.
Seth, Ms. Palak Mathur, Mr.
Karanveer Singh, Mr. Rupesh
Gupta, Adv.

versus

ADDITIONAL COMMISSIONER OF CUSTOMS

.....Respondent

Through: Mr. Satish Aggarwala, SSC
with Mr. Gagan Vaswani, Adv.

(128)

CNR No. DLHC010260952025

+ W.P.(C) 5827/2025 and CM APPL. 26628/2025

UMESH GULHAR

.....Petitioner

Through: Ms. Shikha Sapra, Adv.

versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF
REVENUE INTELLIGENCE AND ANR.Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Dipak Raj, Mr. Aryaman
Singh Chouhan and Mr. Aditya
Chaudhary, Adv.

(129)

CNR No. DLHC010260982025

+ W.P.(C) 5830/2025

HANSRAJ BHATIA AND CO.

.....Petitioner

Through: Ms. Shikha Sapra, Adv.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT)

.....Respondent

Through: Mr. Shubham Tyagi, SSC-
CBIC with Ms. Navruti Ojha,
Adv.

(130)



CNR No. DLHC010287912025
+ W.P.(C) 6195/2025 and CM APPL. 28292/2025
AMITOJH SINGH BAKSHIPetitioner
Through: Ms. Shikha Sapra, Adv.
versus
PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT)
.....Respondent
Through: Mr. Shubham Tyagi, SSC-
CBIC with Ms. Navruti Ojha,
Adv.

(131)
CNR No. DLHC010279832025
+ W.P.(C) 6086/2025 and CM APPL. 27802/2025
INDIAN RADIOLOGICAL AND IMAGING ASSOCIATION
.....Petitioner
Through: Mr. Sunil Upadhyay, Adv.
versus
UIO & ANRRespondents
Through: Ms. Archana Sharma, SPC with
Mr. Divakar Upadhyaya, Adv.
for UIO.
Mr. Anurag Ojha, SSC with
Mr. Dipak Raj, Mr. Aryaman
Singh Chouhan and Mr. Aditya
Chaudhary, Adv.

(132)
CNR No. DLHC010324002025
+ W.P.(C) 6958/2025, CM APPL. 31485/2025, CM APPL.
61042/2025 and CM APPL. 61065/2025
M/S CARZONRENT (I) PVT. LTD.Petitioner
Through: Mr. Kunal Kapoor, Mr.
Biswajeet Mishra and Mr.
Yathart Tripathi, Adv.

versus

COMMISSIONER, CGST, DELHI AUDIT-II
COMMISSIONERATE & ORS.Respondents
Through: Mr. Shashank Sharma, SSC
with Ms. Malika Kumari, Adv.



(133)

CNR No. DLHC010355502025

+ W.P.(C) 7876/2025 and CM APPL. 34775/2025

SAJJAN KUMAR

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth, Ms. Palak Mathur, Mr. Karanveer Singh, Mr. Rupesh Gupta, Adv.

versus

JOINT COMMISSIONER OF CUSTOMSRespondent

Through: Ms. Anushree Narain, SSC with Mr. Apurv Yadav and Mr. Naman Choula, Adv.

(134)

CNR No. DLHC010355512025

+ W.P.(C) 7877/2025 and CM APPL. 34776/2025

DURGA APPARELS PVT LTD AND ORS.Petitioners

Through: Mr. Chinmaya Seth, Mr. A.K. Seth, Ms. Palak Mathur, Mr. Karanveer Singh, Mr. Rupesh Gupta, Adv.

versus

ADDITIONAL COMMISSIONER OF CUSTOMS
(EXPORTS)Respondent

Through: Mr. Aakarsh Srivastava, Mr. Ankit Kumar and Mr. Dhananjay Parth, Adv.

(135)

CNR No. DLHC010449932025

+ W.P.(C) 10126/2025 and CM APPL. 42160/2025

KARL STORZ ENDOSCOPY INDIA PVT LTD & ANR.

.....Petitioners

Through: Mr. Rajan Mishra, Adv.

versus

UNION OF INDIA & ANR.Respondents

Through: Mr. Shankar Kumar Jha, SPC-
UOI.
Sh. Atul Tripathi, SSC-CBIC
with Mr. Akshay Sagar and Mr.
Shubham Mishra, Adv.



(136)

CNR No. DLHC010586592025

+ W.P.(C) 12425/2025 and CM APPL. 50654/2025

MS FUJITSU INDIA PRIVATE LIMITEDPetitioner

Through: Mr. Onkar Sharma and Ms.
Aakansha Wadhwani, Advs.

versus

UNION OF INDIA & ORS.Respondents

Through: Ms. Sangita Malhotra, SPC for
R-1/UOI.

Mr. Shashank Sharma, SSC
with Ms. Malika Kumari, Adv.

Mr. Anurag Ojha, SSC with
Mr. Dipak Raj, Mr. Aryaman
Singh Chouhan and Mr. Aditya
Chaudhary, Advs.

(137)

CNR No. DLHC010662682025

+ W.P.(C) 13806/2025

GALA INTERNATIONAL PVT LTDPetitioner

Through: Ms. Swati Agarwal and Ms.
Kanika Sethi, Advs.

versus

COMMISSIONER OF CUSTOMS (ADJ) OFFICE OF
COMMISSIONER OF CUSTOMS (ADJUDICATION) DELHI
& ANR.Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Dipak Raj, Mr. Aryaman
Singh Chouhan and Mr. Aditya
Chaudhary, Advs.

(138)

CNR No. DLHC010664382025

+ W.P.(C) 13882/2025

SHIRDI EXIM PRIVATE LIMITEDPetitioner

Through: Ms. Swati Agarwal and Ms.
Kanika Sethi, Advs.

versus

COMMISSIONER OF CUSTOMS (ADJ) OFFICE OF
COMMISSIONER OF CUSTOMS (ADJUDICATION) DELHI
& ANR.Respondents

Through: Mr. Anurag Ojha, SSC with



Mr. Dipak Raj, Mr. Aryaman
Singh Chouhan and Mr. Aditya
Chaudhary, Advs.

(139)

CNR No. DLHC010664422025

+ W.P.(C) 13927/2025

GANESH OVERSEAS PVT LTDPetitioner

Through: Ms. Swati Agarwal and Ms.
Kanika Sethi, Advs.

versus

COMMISSIONER OF CUSTOMS (ADJ) OFFICE OF
COMMISSIONER OF CUSTOMS (ADJUDICATION) DELHI
& ANR.Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Dipak Raj, Mr. Aryaman
Singh Chouhan and Mr. Aditya
Chaudhary, Advs.

(140)

CNR No. DLHC010694632025

+ W.P.(C) 14476/2025 and CM APPL. 59274/2025

M/S MICHELIN INDIA PVT LTD (FORMERLY KNOWN
AS MICHELIN INDIA TYRES PVT LTD)Petitioner

Through: Mr. Karan Sachdev, Mr.
Somesh Jain, Mr. Sumit
Khadaria, Mr. Sankalp
Agrawal, Advs.

versus

JOINT COMMISSIONER OF CGST DELHI SOUTH
COMMISSIONERATERespondent

Through: Sh. Atul Tripathi, SSC-CBIC
with Mr. Akshay Sagar and Mr.
Shubham Mishra, Advs.

(141)

CNR No. DLHC010868862025

+ W.P.(C) 16894/2025, CM APPL. 69516/2025 and CM APPL.
69517/2025

NANU RAM GOYAL AND CO.Petitioner

Through: Ms. Udit Singh, Adv.

versus

UNION OF INDIA AND ANRRespondents

Through:



(142)

CNR No. DLHC010958802025
+ W.P.(C) 18162/2025 and CM APPL. 75146/2025
M/S SWATCH GROUP (INDIA) PVT. LTDPetitioner
Through: Mr. Kunal Kapoor, Mr.
Biswajeet Mishra and Mr.
Yathart Tripathi, Advs.

versus
UNION OF INDIA & ORS.Respondents
Through: Ms. Ritu Reniwal, SPC with Mr.
Mr. Mahindra kumawat & Mr.
Gaurav Yadav, Advs. for R-1.
Mr. Harpreet Singh, SSC with
Mr. Jatin Kumar Gaur, Adv.
Mr. Anurag Ojha, SSC with
Mr. Dipak Raj, Mr. Aryaman
Singh Chouhan and Mr. Aditya
Chaudhary, Advs.

(147)

CNR No. DLHC010357092026
+ CEAC 41/2026, CM APPL. 51274/2026, CM APPL.
51275/2026, CM APPL. 51276/2026 and CM APPL.
51277/2026
COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
with Mr. Akshay Sagar and Mr.
Shubham Mishra, Advs.

versus
AMIT GUPTARespondent
Through:

(148)

CNR No. DLHC010357112026
+ CEAC 42/2026, CM APPL. 51278/2026, CM APPL.
51279/2026, CM APPL. 51280/2026 and CM APPL.
51281/2026
COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
with Mr. Akshay Sagar and Mr.
Shubham Mishra, Advs.

versus
AMIT GUPTARespondent



Through:

(149)

CNR No. DLHC010357122026
+ CEAC 43/2026, CM APPL. 51282/2026, CM APPL. 51283/2026, CM APPL. 51284/2026 and CM APPL. 51285/2026
COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
with Mr. Akshay Sagar and Mr. Shubham Mishra, Advs.

versus

SOUND SPARE INDIARespondent

Through:

(150)

CNR No. DLHC010357202026
+ CEAC 44/2026, CM APPL. 51295/2026, CM APPL. 51296/2026, CM APPL. 51297/2026 and CM APPL. 51298/2026
COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
with Mr. Akshay Sagar and Mr. Shubham Mishra, Advs.

versus

BRILLIANT METAL PVT LTDRespondent

Through:

(151)

CNR No. DLHC010357212026
+ CEAC 45/2026, CM APPL. 51299/2026, CM APPL. 51300/2026, CM APPL. 51301/2026 and CM APPL. 51302/2026
COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
with Mr. Akshay Sagar and Mr. Shubham Mishra, Advs.

versus

MORAL ALLOYS PVT LTDRespondent

Through:

(152)

CNR No. DLHC010357232026



+ CEAC 46/2026, CM APPL. 51306/2026, CM APPL. 51307/2026, CM APPL. 51308/2026 and CM APPL. 51309/2026

COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
with Mr. Akshay Sagar and Mr.
Shubham Mishra, Adv.

versus

BRILLIANT METAL PVT LTDRespondent
Through:

(153)

CNR No. DLHC010357252026

+ CEAC 47/2026, CM APPL. 51312/2026, CM APPL. 51313/2026, CM APPL. 51314/2026 and CM APPL. 51315/2026

COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
with Mr. Akshay Sagar and Mr.
Shubham Mishra, Adv.

versus

ANKIT GARG, PARTNER, SANMATI OVERSEAS PVT LTDRespondent
Through:

(154)

CNR No. DLHC010357972026

+ CEAC 48/2026, CM APPL. 51498/2026, CM APPL. 51499/2026, CM APPL. 51500/2026 and CM APPL. 51501/2026

COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
with Mr. Akshay Sagar and Mr.
Shubham Mishra, Adv.

versus

MUKESH INDUSTRIESRespondent
Through:

(155)

CNR No. DLHC010379312026

+ CEAC 49/2026, CM APPL. 54513/2026, CM APPL. 54514/2026, CM APPL. 54515/2026 and CM APPL. 54516/2026



COMMISSIONER OF CGST DELHI EASTPetitioner
Through: Sh. Atul Tripathi, SSC-CBIC
with Mr. Akshay Sagar and Mr.
Shubham Mishra, Advs.

versus

SANMATI OVERSEAS PVT LTDRespondent
Through:

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

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17.08.2026

1. The Hon'ble Supreme Court, in SLP(Civil) No.5392/2025 captioned ***Union of India & Ors. v. GMR Airport Infrastructure Ltd.,*** has passed the following order:

“1. This matter has come up today for hearing the parties on interim relief.

2. Notice in the main matter had already been issued on 7-3-2025.

3. We take notice of the fact that the High Court by way of its impugned judgment and order disposed of hundreds of petitions.

4. One of the matters has come up before us.

5. It is difficult to hear the Revenue on interim relief in the absence of other assesses before us.

6. We request Mr. N. Venkataraman, the learned Additional Solicitor General to see that the other Special Leave Petitions also come up before us at the earliest so that we can issue notice in all the matters.

7. According to Mr. N. Venkataraman, the impugned judgment and order passed by the High Court of Delhi needs to be suspended from its operation as the same is creating lot of problems for the Revenue.

8. He appointed out that almost 250 matters came to be disposed of by the Tribunal following the judgment of the High Court of Delhi.

9. Since we are looking into the larger issues involved in this matter, we may only say that if any matter comes up for hearing before the Tribunal or any of the High Courts on the subject in question, the hearing may be deferred till we take an appropriate call in the matter.

10. List the matter after Summer Vacation.”



2. This Bench has been informed that the matter is tentatively listed for tomorrow, i.e., 18.08.2026, before the Hon'ble Supreme Court.
3. List on 28.09.2026.
4. The liberty is granted to learned counsel representing the parties to make an application for advancement of date if the Hon'ble Supreme Court decides that matter before the next date of hearing.
5. A photocopy of the Order passed today be kept in the connected matters.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 17, 2026/sp/shah