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

+ W.P.(C) 4305/2026 & CM APPL. 20985/2026

NATIONAL HIGHWAYS AUTHORITY OF INDIAPetitioner

Through: Mr. Prabhat Kumar,
Mr. Tarun Dua, Mr. Karan Kanwal,
Mr. Pragun Dua, Advocate, Advs.

versus

THE ADDITIONAL COMMISSIONER CENTRAL GOODS AND
SERVICE TAX & ANR.Respondents

Through: Mr. Iram Majid and Mr. Mohd
Suboor, Advs.

38

+ W.P.(C) 15782/2024 & CM APPL. 66183/2024

NATIONAL HIGHWAY AUTHORITY OF INDIAPetitioner

Through: Mr. Vipin Garg and Mr. Abhishek
Aggarwal, Advs.

versus

ADDITIONAL COMMISSIONER OF CENTRAL GOODS AND
SERVICE TAX & ANR.Respondents

Through: Mr. Atul Tripathi, SSC with Mr.
Shubham Mishra, Mr. Akshay Sagar
and Mr. Madhav Anand, Advs.

48

+ W.P.(C) 3503/2026 & CM APPL. 16887/2026

NATIONAL HIGHWAY AUTHORITY OF INDIAPetitioner

Through: Mr. Vipin Garg and Mr. Abhishek
Aggarwal, Advs.



versus

ASSISTANT COMMISSIONER OF GOODS AND SERVICES
TAX, DIVISION DWARKA & ANR.Respondents
Through: Mr. Vishal Chadha, Senior Standing
Counsel for Respondent CGST.

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER
% **30.04.2026**

List on 10th August, 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 30, 2026/sky/