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

(50)

CNR No. DLHC010828992025

+ W.P.(C) 16390/2025 and CM APPL. 67156/2025
UPHAR CATERERS THROUGH ITS PARTNER MR.
THAKUR DASSPetitioner

Through: Mr.(appearance not given)

versus

COMMISSIONER OF DELHI GOODS AND SERVICES
TAX AND OTHERSRespondents

Through: Mr. Sumit K. Batra and Ms.
Priyanka Jindal, Advs. for
GNCTD
Mr.Devvrat Yadav (SPC), Mr.
Kartik Sharma (GP) for UOI

(52)

CNR No. DLHC010021972026

+ W.P.(C) 980/2026 and CM APPL. 4733/2026
ANUSHKA OVERSEASPetitioner

Through: Mr. Chinmaya Seth, Mr. A.K.
Seth, Ms. Palak mathur, Mr.
Karanveer singh, Advs.

versus

SALES TAX OFFICER CLASS II/AVATO, STATE TAX
WARD 63, ZONE 6, DELHI AND ORSRespondents

Through: Ms. Urvi Mohan, Adv., Mr.
Sumit Kumar, Adv., for
GNCTD

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

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07.08.2026

1. Learned counsel appearing for the parties jointly pray for an



adjournment to examine the judgment rendered by the Division Bench of the Punjab and Haryana High Court in ***Luxmi Traders v. Union Territory of Chandigarh & Ors.***, (2026) 44 Centax 371 (P & H).

2. At their request, the matter is adjourned to 27.08.2026 and shall be listed in the Supplementary List.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 7, 2026

Pallavi/RM