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

+ **W.P.(C) 6293/2019**
BHARTI TELEMEDIA LTD.Petitioner
versus
UNION OF INDIA & ORS.Respondents

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+ **W.P.(C) 6895/2020**
BHARTI TELEMEDIA LIMITEDPetitioner
versus
UNION OF INDIA & ORS.Respondents

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+ **W.P.(C) 13097/2019 & CM APPL. 53392/2019**
SALES TAX, BAR ASSOCIATION (REGD.) & ANR.Petitioners
versus
UNION OF INDIA & ORS.Respondents

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+ **W.P.(C) 13154/2019**
HIMANSHU MOHTA AND ASSOCIATESPetitioner
versus
UNION OF INDIA & ORS.Respondents

~5
+ **W.P.(C) 6914/2020**
BHARTI AIRTEL LIMITEDPetitioner
versus
UNION OF INDIA & ORS.Respondents

~6
+ **W.P.(C) 10385/2020 & CM APPL. 32887/2020**
INSTAKART SERVICES PRIVATE LIMITEDPetitioner
versus
DIRECTORATE GENERAL OF GST INTELLIGENCE
HEADQUARTERS - THROUGH SENIOR INTELLIGENCE
OFFICERRespondent

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+ **W.P.(C) 1668/2021**
UFLIX INDUSTRIESPetitioner



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+
versus
UNION OF INDIA & ORS.Respondents
WITH
W.P.(C) 14350/2021
NORTH INDIA LEAD MANUFACTURERS
ASSOCIATION(NILMA)Petitioner
versus
UNION OF INDIA AND ORSRespondents
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+
WITH
W.P.(C) 12475/2022
M/S IAN CONSULTANCY LLPPetitioner
versus
UNION OF INDIA & ORSRespondents
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+
WITH
W.P.(C) 5908/2023
NGKA & ASSOCIATES LLP THROUGH ITS PARTNER, MR.
SHUBHAM AGARWAL,Petitioner
versus
UNION OF INDIA THROUGH SECRETARY, MINISTRY OF
FINANCE, DEPARTMENT OF REVENUE & ORS.....Respondents
~11
+
WITH
W.P.(C) 3129/2024
M/S KANAK CCR LTDPetitioner
versus
UNION OF INDIA & ORS.Respondents
~12
+
WITH
W.P.(C) 5336/2024
M/S. PCJ POLYMERS THROUGH ITS PROPRIETOR SH.
YOGESH JAINPetitioner
versus
UNION OF INDIA AND ORS.Respondents
~13
+
WITH
W.P.(C) 13279/2024 & CM APPL. 55480/2024
NAVBHARAT PAPERPetitioner
versus
DEPUTY COMMISSIONER, CENTRAL TAXES GST MUNDKA
DIVISION NEW DELHIRespondent
~14
WITH



- + **W.P.(C) 15098/2024 & CM APPL. 63230/2024**
M/S UPPALS EXCLUSIVE RESIDENCE LLPPetitioner
versus
UNION OF INDIA & ORS.Respondents
~15 WITH
+ **W.P.(C) 16593/2024 & CM APPL. 70147/2024**
M/S SHUDH GARWHAL PANEER NIRMATA
SANGH THROUGH ITS PROPRIETOR
SH ASHWANI KUMARPetitioner
versus
UNION OF INDIA & ORS.Respondents
~16 WITH
+ **W.P.(C) 17053/2024 & CM APPL. 72323/2024**
M/S WELLNESS MARKETING EXI PVT. LTD.Petitioner
versus
UNION OF INDIA AND ORS.Respondents
~17 WITH
+ **W.P.(C) 17057/2024 & CM APPL. 72327/2024**
M/S. RPJ POLYMERS THROUGH ITS PROPRIETOR
SH. RAHUL JAINPetitioner
versus
UNION OF INDIA AND ORS.Respondents
~18 WITH
+ **W.P.(C) 17137/2024, CM APPL. 72763/2024, CM APPL.
10242/2025, CM APPL. 10243/2025 & CM APPL. 10244/2025**
MS SHIVALIK EXIM PVT LTD & ANR.Petitioners
versus
UNION OF INDIA & ORS.Respondents
~19 WITH
+ **W.P.(C) 17540/2024 & CM APPL. 74706/2024**
M/S. AUTHENTIC EXPORT THROUGH ITS PROP. SH. PULKIT
GUPTAPetitioner
versus
UNION OF INDIA AND ORS.Respondents
~20 WITH
+ **W.P.(C) 94/2025 & CM APPL. 372/2025**
PARDEEP KUMAR SHARMA PROPRIETOR SHARMA STEEL



AND SONSPetitioner
versus
THE UNION OF INDIA REVENUE SECRETARY, MINISTRY OF
FINANCE & ORS.Respondents
~21 WITH
+ **W.P.(C) 833/2025 & CM APPL. 4110/2025**
SARASWATI PRINTERSPetitioner
versus
DIRECTORATE GENERAL OF GST INTELLIGENCE, DZU AND
ORS. Respondents
~22 WITH
+ **W.P.(C) 7014/2025 & CM APPL. 31589/2025**
M/S UPPAL HOUSING PVT. LTDPetitioner
versus
UNION OF INDIA & ORS.Respondents
~23 WITH
+ **W.P.(C) 9035/2025, CM APPL. 38455/2025 & CM APPL. 59001/2025**
SHRI KRISHNA IMPEXPetitioner
versus
UNION OF INDIA & ORS.Respondents
~24 WITH
+ **W.P.(C) 10402/2025 & CM APPL. 43245/2025**
M/S MOHAN ENTERPRISES THROUGH ITS PROPRIETOR
PALKUSH SINGHALPetitioner
versus
SALES TAX OFFICER CLASS II AVATO WARD 21 ZONE 2
DELHI & ORS. Respondents
~25 WITH
+ **W.P.(C) 11258/2025 & CM APPL. 46259/2025**
RAJESH KUMAR SHARMA PROPRIETOR
DEVESHI STEELSPetitioner
versus
GOVT OF NCT OF DELHI THROUGH CHIEF
SECRETARY & ORS.Respondents
~26 WITH
+ **W.P.(C) 13441/2025 & CM APPL. 55219/2025**
M/S NAMAN VIDYUT ENTERPRISES LLP THROUGH ITS



PARTNER SH. ASHISH KRIPLANIPetitioner
versus
UNION OF INDIA AND ORS.Respondents
~27 WITH
+ **W.P.(C) 14336/2025, CM APPL. 58762/2025, CM APPL. 58763/2025 & CM APPL. 58764/2025**
VINOD KUMAR PROPRIETOR
JANAKNANDINI STEELSPetitioner
versus
GOVT OF NCT OF DELHI THROUGH CHIEF
SECRETARY & ORS.Respondents
~28 WITH
+ **W.P.(C) 14536/2025 & CM APPL. 59658/2025**
KARAN KUMAR AGARWAL & HUF PROPRIETOR
M/S MANYATA ENTERPRISESPetitioner
versus
GOVT OF NCT OF DELHI THROUGH CHIEF
SECRETARY & ORS. Respondents
~29 WITH
+ **W.P.(C) 16908/2025 & CM APPL. 69535/2025**
KIRAN AGARWAL PROPRIETOR JAI SHRI SANWARIYA
TRADERSPetitioner
versus
GOVT OF NCT OF DELHI THROUGH CHIEF SECRETARY &
ORS.Respondents
~30 AND
+ **W.P.(C) 17294/2025 & CM APPL. 71227/2025**
PCJ POLYMERS THROUGH ITS PROPRIETOR SH. YOGESH
JAINPetitioner
versus
COMMISSIONER OF CGST, DELHI WEST
AND ORS.Respondents

Appearances:

For Petitioners:

Mr. Tarun Gulati, Sr. Adv. with Mr. Kishore Kunal & Ms. Runjhun Pare, Advs. in **Item 6**. (M: 9871278561)
Mr. Tushar Jarwal, Mr. Rahul Sateoja, Ms. Daliya Singh & Mr. Faraahat Ashar Shahab, Advs. in **Items 1, 2, 5**. (M: 9999359028)



Ms. Kavita Jha, Sr. Adv. with Mr. Shammi Kapoor & Mr Sandeep Gupta, Advs. in **Item 13**. (M: 9810148827)

Mr. A. K. Babbar & Mr. Ankur Sethi, Advs. in **Items 25, 27, 28, 29**. (M:9899760090)

Mr. Kashish Gupta, Ms. Anchal Gupta & Mr. Chetan Kumar Shukla, Advs. in **Item 23**.

Dr. Avinash Poddar, Ms. Samiksha Goswami, & Ms. Rudrani Mishra, Advs. in **Item 7**. (M: 7503304002)

Mr. Puneet Agrawal, Ms. Mansi Khurana, Ms. Shruti Garg & Mr. Chetan Kumar Shukla, Advs. in **Items 14, 22**.

Mr. Vinod Sabharwal, Adv. in **Item 20**.

Mr. Sameer Sood with Mr. Jatin Mandovaria, Advs. in **Item 9**. (M: 9999345900)

Mr. Rajat Mittal, Mr. Subham Kumar, Ms. Akriti Anand, Ms. Krati Agrawal and Mr. Priyanshu, Advs. in **Item 8**. (M: 6200388793)

Mr AR Madhav Rao, Mr Krishna Rao & Mr Mukunda Rao, Advs. in **Item 18**. (M: 9873686316)

For Respondents:

Ms. Anushree Narain, SSC with Mr. Naman Choula & Mr. Yamit Jetley, Advs. (9620577466)

Mr. Avni Singh with Mr. Abhimanyu Kapoor, Advs.

Mr. Anurag Ojha, SSC with Mr. Dipak Raj & Mr. Avinash Shukla, Adv.

Mr. Aditya Bharat Manubarwala, Ms. Tanishka Grover & Mr. Harsh Tyagi, Advs. (M:7017406831)

Mr. Akash Panwar, SSC, with Ms. Jasleen Kaur Anan, Adv. (9953908411)

Mr J K Tripathi, SPC for UOI in **Item 16**. (M: 9810643077)

Mr. Rajesh Gogna, Ms. Rebina Rai & Mr. Shivam Tiwari Advocates (7865913196)

Ms. Nidhi Gupta & Mr. Anunay Mishra, Advs. for R-7 in **Item 9**. (9810854786)

Mr. Ravi Kant Srivastava, SPC with Mr. Robert Laishram & Ms. Sneha Ojha, Advs. (9654431773)

Ms. Urvi Mohan, Adv. for GNCTD in **Items 24, 26, 28, 29**. (M: 7718992441)



Mr. Akash Verma, SSC, CBIC with Ms. Aanchal Uppal, Adv. in **Item 30**. (M:9697980007)

Mr. Ruchir Mishra, Mr. Sanjiv Kumar Saxena, Mr. Mukesh Kumar Tiwari, Ms. Poonam Shukla, Advs. in **Item 1, 2**. (M: 9811673689)

Mr. Abhinav Singh & Mr. Bharti Yadav, Adv. for GNCTD (8505903191)

Mr. Sumit K. Batra & Ms. Priyanka Jindal, Advs. for GNCTD in **Item 23**. (M:9711147495)

Mr. Sumit K. Batra & Ms. Priyanka Jindal, Advs. for UOI in **Item 2**.
Mr. Rakesh Kumar, SPC with Mr. Sunil, Adv. for UOI in **Item 4**. (9811549455)

Mr. Piyush Beriwal, SSC with Ms. Ruchita Srivastava, Adv. for R-2 & 3 in **Item 20**. (M:9910396352)

Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh & Mr. Harsh Singha, Advs. (9560430864)

Ms. Nidhi Raman, CGSC with Mr. Akash Mishra and Mr. Arnav Mittal, Advs. for UOI in **Item 2**. (M: 9891088658)

Mr. Ashish Kr. Dixit, CGSC with Mr. Umar Hashmi, Ms. Iqra Shiekh and Ms. Namita, Advs. for UOI in **Item 15**. (M:9999900412)

Mr. Harpreet Singh, SSC, CBIC with Ms. Suhani Mathur, Mr. Jatin Gaur, Mr. Jai Ahuja, Mr. Akshay Saxena & Ms. Shivali Saxena, Advs.
Mr. Pranay Mohan Govil, SSC.

Ms. Manisha Agrawal Narain, CGSC for UOI in **Items 5, 7**. (M: 9910223424)

Mr. Manish Rohilla SPC with Mr. Pradeep Kumar Yadav, Adv. for R-1 in **Item 20**. (M:7054817475)

Mr. Kushagra Kumar, SPC with Mr. Pankaj Singh, Adv. for UOI in **Items 27**. (M: 9910770710)

Ms. Shiva Lakshmi and Mr. Madhav Bajaj, Advs. for UOI in **Item 3**. (M: 89290 15368)

Mr. Manish Kumar, SPC for UOI in **Item 17**. (M: 9971493975)

Ms. Vaishali Gupta, Adv. for GNCTD in **Items 17, 22, 25, 27, 30**. (M:8383031929)

Mr. Atul Tripathi, SSC, CBIC with Mr. Shubham Mishra, Mr. Gaurav Mani Tripathi and Mr. Akshay Sagar, Advs. for R-4 in **Item 21**. (M: 9560018960)

Mr. Akshay Amritanshu, Senior Standing Counsel with Ms. Drishti Rawal, Mr. Abhay Nair, Mr. Mayur Goyal & Mr. Sarthak Srivastava,



Adv. (9931282222)

Ms. Sangita Malhotra, SPC (8826587368)

Mr. Aditya Singla, SSC/CBI, Ms. Arya Suresh Nair & Mr. Akhil Sharma, Adv. in **Item 11**.

Mr. R. Ramachandran, Sr. Standing Counsel with Mr. Prateek Dhir, Adv. in **Items 1, 2, 3, 7, 9 & 10**. (M:9868211477)

Mr. Aakarsh Srivastava, Sr. Standing Counsel with Ms. Farah Shah, Adv. for R-3 in **Item 16**. (M: 9871094948)

Mr. Himanshu Pathak, SPC And Mr. Chetan Sharma, Adv. for UOI in **Item 18**. (M: 8810457098)

Mr. K.G. Gopalakrishnan, Mr. Girish Kal & Ms. Aishwarya Singh Rana, Adv. (9810813707)

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **07.02.2026**

1. This hearing has been done through hybrid mode.
2. Mr. Tarun Gulati & Ms. Kavita Jha, Sr. Adv., Mr. Sameer Sood, Mr. Rajat Mittal and Mr. Puneet Aggarwal, Id. Counsels have made their submissions today on behalf of the Petitioners.
3. Ms. Nidhi Gupta, Id. Counsel has made her submissions on behalf of Respondent No.7 in **W.P.(C) 12475/2022**.
4. Submissions are to be made by the Petitioners in Item 7, 18 and 23. The same be addressed on the next date.
5. In the meantime, let all the Id. Counsels for the Petitioner place before the Court a common compilation containing a one page note for each of the cases capturing the relevant facts and the legal challenge raised therein.
6. Mr. Kishore Kunal, Id. Counsel appearing for the Petitioner in **W.P.(C) 10385/2020** is appointed as the nodal counsel for assisting the Court in preparing the said common compilation. All Id. Counsels for the Petitioners



appearing in these matters are requested to give their one page note to Mr. Kunal, Id. Counsel.

7. Let the said common compilation be placed on record by the next date of hearing.

8. List on 24th March, 2026 at 2:30 PM.

W.P.(C) 833/2025

9. Id. Counsel for the Petitioner submits that this matter does not raise any issue arising in the present batch of matters.

10. Accordingly, this matter is released from part heard and de-tagged from the present batch of matters.

11. List before the Roster Bench on 23rd February, 2026.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

FEBRUARY 07, 2026/dk/msh