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

+ **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**

Through: Mr AR Madhav Rao, Mr Krishna Rao,
Mr Mukunda Rao, Adv.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Himanshu Pathak, SPC with Mr
Mohit Gupta, Adv. for UOI.
Mr. Anurag Ojha with Mr. Dipak Raj,
Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **24.03.2026**

1. This hearing has been done through hybrid mode.
2. Mr. Madhav Rao, Id. Counsel submits that in this case, the challenge is in respect of the second proviso to Section 16 of the Central Goods and Services Act, 2016 which is distinct from the challenge in the connected batch of matters where the lead matter is ***Bharti Telemedia Ltd. Vs. Union Of India & Ors., W.P.(C) 6293/2019.***
3. Accordingly, this matter is de-tagged from the batch matters listed today.
4. Let this petition be listed before the Roster Bench on 5th May, 2026.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

MARCH 24, 2026

Rahul/msh