



\$~18, 16, 17, 19 to 28, 30 to 34

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 6914/2020**

BHARTI AIRTEL LIMITED

.....Petitioner

Through: Mr. S. Ganesh, Sr. Advocate with Mr.
Tushar Jarwal, Mr. Rahul & Mr.
Vikrant A. Maheshwari, Advocates.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Manisha Agrawal Narain, CGSC
with Mr. Nipun Jain and Mr. Shivam
Sharma, Advs. for UOI.
Mr. N. Venkataraman, ASG with Mr.
R. Ramachandran, Sr. Standing
Counsel with Mr. Prateek Dhir, Adv.
for R-1, 3 to 6.
Ms. Avni Singh, Panel Counsel for
GNCTD.

16

WITH

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W.P.(C) 6293/2019

BHARTI TELEMEDIA LTD.....Petitioner

Through: Mr. S. Ganesh, Sr. Advocate with Mr.
Tushar Jarwal, Mr. Rahul & Mr.
Vikrant A. Maheshwari, Advocates.

versus

UNION OF INDIA & ORS.....Respondents

Through: Mr. N. Venkataraman, ASG with Mr.
R. Ramachandran, Sr. Standing
Counsel with Mr. Prateek Dhir, Adv.
for R-1, 3 & 4. (M:9868211477)
Mr. Ruchir Mishra, Mr. Mukesh
Kumar Tiwari and Ms. Reba Jena
Mishra, Advs. for UOI.
Ms. Avni Singh, Panel Counsel for
GNCTD.

17

WITH



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W.P.(C) 6895/2020

BHARTI TELEMEDIA LIMITED

.....Petitioner

Through: Mr. S. Ganesh, Sr. Advocate with Mr.
Tushar Jarwal, Mr. Rahul & Mr.
Vikrant A. Maheshwari, Advocates.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Nidhi Raman, CGSC with Mr.
Akash Mishr, Adv. for UOI.
Mr. N. Venkataraman, ASG with Mr.
R. Ramachandran, Sr. Standing
Counsel with Mr. Prateek Dhir, Adv.
for R-1, 3 to 5.
Ms. Avni Singh, Panel Counsel for
GNCTD.

19

WITH

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W.P.(C) 13097/2019& CM APPL. 53392/2019

SALES TAX, BAR ASSOCIATION (REGD.) & ANR.....Petitioners

Through: Mr. Sujit Ghosh, Sr. Adv. with Mr.
Sanjay Sharma and Ms. Ajirkyia
Tiwari, Advs.

versus

UNION OF INDIA & ORS.....Respondents

Through: Ms. Shiva Lakshmi, CGSC with Mr.
Govind Sharma and Mr. Madhav
Bajaj, Advs. for UOI.
Mr. Harpreet Singh, Sr. Standing
Counsel with Ms. Suhani Mathur and
Mr. Jai Ahuja, Advs.

20

WITH

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W.P.(C) 13154/2019

HIMANSHU MOHTA AND ASSOCIATES.....Petitioner

Through: Mr. S. Ganesh, Sr. Advocate with Mr.
Tushar Jarwal, Mr. Rahul & Mr.
Vikrant A. Maheshwari, Advocates.

versus



UNION OF INDIA & ORS.....Respondents

Through: Mr. Rakesh Kumar, CGSC with Mr. Sunil, Adv. for UOI.
Mr. Harpreet Singh, Sr. Standing Counsel with Ms. Suhani Mathur and Mr. Jai Ahuja, Advs.

21

WITH

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W.P.(C) 10385/2020& CM APPL. 32887/2020

INSTAKART SERVICES PRIVATE LIMITED.....Petitioner

Through: Mr. Tarun Gulati, Sr. Adv. with Mr. Kishore Kunal, Ms. Runjhun Dare and Mr. Govind Gupta, Advs.

versus

DIRECTORATE GENERAL OF GST INTELLIGENCE HEADQUARTERS - THROUGH SENIOR INTELLIGENCE OFFICER.....Respondent

Through: Mr. Harpreet Singh, Sr. Standing Counsel with Ms. Suhani Mathur and Mr. Jai Ahuja, Advs.

22

WITH

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W.P.(C) 1668/2021

UFLIX INDUSTRIESPetitioner

Through: Dr. Avinash Poddar and Ms. Samiksha Goswami, Advs.

versus

UNION OF INDIA & ORS.Respondents

Through: Ms. Manisha Agrawal Narain, CGSC with Mr. Nipun Jain and Mr. Shivam Sharma, Advs. for UOI.
Mr. R. Ramachandran, Sr. Standing Counsel with Mr. Prateek Dhir, Adv. for R-2to 4.
Mr. Harpreet Singh, Sr. Standing Counsel with Ms. Suhani Mathur and Mr. Jai Ahuja, Advs.



23

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WITH

W.P.(C) 14350/2021

NORTH INDIA LEAD MANUFACTURERS
ASSOCIATION(NILMA).....Petitioner

Through:

versus

UNION OF INDIA AND ORS.

.....Respondents

Through:

24

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WITH

W.P.(C) 12475/2022

M/S IAN CONSULTANCY LLP.....Petitioner

Through:

versus

UNION OF INDIA & ORS.....Respondents

Through: Mr. N. Venkataraman, ASG with Mr.
R. Ramachandran, Sr. Standing
Counsel with Mr. Prateek Dhir, Adv.
for R-2 to 6.

25

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AND

W.P.(C) 5908/2023

NGKA& ASSOCIATES LLP THROUGH ITS PARTNER, MR.
SHUBHAM AGARWAL.....Petitioner

Through:

versus

UNION OF INDIA THROUGH SECRETARY, MINISTRY OF
FINANCE, DEPARTMENT OF REVENUE & ORS.....Respondents

Through: Mr. Akshay Amritanshu, Sr. Panel
Counsel with Ms. Drishti Saraf and
Mr. Sarthak Srivastava, Adv. for R-1.
Mr. N. Venkataraman, ASG with Mr.
R. Ramachandran, Sr. Standing
Counsel with Mr. Prateek Dhir, Adv.
for R-2&3.

26

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WITH

W.P.(C) 3129/2024



M/S KANAK CCR LTD
Through:
versus

.....Petitioner

UNION OF INDIA & ORS.
Through:

.....Respondents

Ms. Shagun Shani Chugh, SPC with
Mr. Varun Chugh and Ms. Nandita
Mishra, Advs. for R-1.
Mr. Aditya Singla, SSC, CBIC with
Mr. Ritwik Saha, Ms. Shreya Lamba
and Mr. Arya Suresh, Advs.

27
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WITH
W.P.(C) 13279/2024& CM APPL. 55480/2024
NAVBHARAT PAPER

.....Petitioner

Through: Ms. Kavita Jha, Sr. Adv. with Mr.
Shammi Kapoor and Mr. Sandeep
Gupta, Advs.

versus

DEPUTY COMMISSIONER, CENTRAL TAXES GST MUNDKA
DIVISION NEW DELHI

.....Respondent

Through: Mr. Harpreet Singh, Sr. Standing
Counsel with Ms. Suhani Mathur and
Mr. Jai Ahuja, Advs.

28
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WITH
W.P.(C) 15098/2024& CM APPL. 63230/2024
M/S UPPALS EXCLUSIVE RESIDENCE LLP

.....Petitioner

Through:
versus

UNION OF INDIA & ORS.
Through:

.....Respondents

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WITH
W.P.(C) 16593/2024& CM APPL. 70147/2024
M/S SHUDHGARWHAL PANEER NIRMATA
SANGH THROUGH ITS PROPRIETOR
SH ASHWANI KUMAR

.....Petitioner

Through:



versus

UNION OF INDIA & ORS.....Respondents

Through: Mr. Ashish Kumar Dixit, CGSC with
Mr. Shivam Tiwari, Ms. Urmila Shara,
Ms. Deepika Kalra and Ms. Venni
Kakkar, Advs. for UOI.
(M:9999900412)
Mr. Arnav Kumar, CGSC with Ms.
Gitanjali Vohra, Adv. for R-3.

31

WITH

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W.P.(C) 17053/2024& CM APPL. 72323/2024

M/S WELLNESS MARKETING EXIPVT. LTD.....Petitioner

Through:

versus

UNION OF INDIA AND ORS.Respondents

Through: Mr. J.K. Tripathi, SPC for UOI.
Mr. K.G. Gopalakrishnan and Ms.
Nisha Mohandas, Advs.
Mr. Aakarsh Srivastava, Sr. Standing
Counsel with Mr. Anand Pandey, Adv.
for R-3.

32

WITH

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W.P.(C) 17057/2024& CM APPL. 72327/2024

M/S. RPJ POLYMERS THROUGH ITS PROPRIETOR

SH. RAHUL JAIN

.....Petitioner

Through:

versus

UNION OF INDIA AND ORS.Respondents

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

33

WITH

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**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. A.R. Madhav Rao, Mr. Krishna



Rao and Mr. Mukunda Rao, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

Mr. Himanshu Pathak, SPC, with Mr. Amit Singh, Adv. for R-1.

Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Mr. Shashant Kumar and Ms. Garima Kumar, Advs. for R-2 & 3.

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AND

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W.P.(C) 17540/2024& CM APPL. 74706/2024

M/S. AUTHENTIC EXPORT THROUGH ITS

PROP. SH. PULKIT GUPTA

.....Petitioner

Through:

versus

UNION OF INDIA AND ORS.

.....Respondents

Through:

Mr. Pradeep Kumar Jha, Sr. Panel Counsel for R-1.

Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Mr. Shashant Kumar and Ms. Garima Kumar, Advs. for R-2 & 3.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% 02.07.2025

1. This hearing has been done through hybrid mode
2. List these matters for final hearing on 5th August, 2025.
3. On behalf of the Petitioners, let the hard copy of the compilation be placed before the Court on the next date of hearing.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

JULY 2, 2025/dk/ck