



\$~28 to 48, 1 & 6

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 6293/2019**

BHARTI TELEMEDIA LTD.

.....Petitioner

Through: Mr. S. Ganesh, Sr. Adv. with Mr.
Tushar Jarwal, Mr. Rahul Sateoja, Mr.
Vikrant A Maheshwari, Ms. Daliya
Singh, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Ruchir Mishra, Mr. Mukesh Kumar
Tiwari and Ms. Reba Jena Mishra,
Advs.
Mr. R. Ramachandran, SSC with Mr.
Prateek Dhir, Adv. for R-1, 3 & 4

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WITH

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W.P.(C) 6895/2020

BHARTI TELEMEDIA LIMITED

.....Petitioner

Through: Mr. S. Ganesh, Sr. Adv. with Mr.
Tushar Jarwal, Mr. Rahul Sateoja, Mr.
Vikrant A Maheshwari, Ms. Daliya
Singh, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Nidhi Raman, CGSC with Mr.
Nikunj Bindal, Adv.
Mr. R. Ramachandran, SSC with Mr.
Prateek Dhir, Adv. for R-1, 3 to 5

30

WITH

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W.P.(C) 6914/2020

BHARTI AIRTEL LIMITED

.....Petitioner

Through: Mr. S. Ganesh, Sr. Adv. with Mr.
Tushar Jarwal, Mr. Rahul Sateoja, Mr.
Vikrant A Maheshwari, Ms. Daliya
Singh, Advs.

versus



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UNION OF INDIA & ORS.Respondents
Through: Mrs. Manisha Agarwal, Mr. Nipun Jain, Ms. Ananya Arora, Adv.
Mr. R. Ramachandran, SSC with Mr. Prateek Dhir, Adv. for R-1, 3 to 6

WITH
W.P.(C) 13154/2019
HIMANSHU MOHTA AND ASSOCIATESPetitioner
Through: Mr. S. Ganesh, Sr. Adv. with Mr. Tushar Jarwal, Mr. Rahul Sateja, Mr. Vikrant A Maheshwari, Ms. Daliya Singh, Adv.

versus

UNION OF INDIA & ORS.Respondents
Through: Mr. Rakesh Kumar CGSC with Mr. Sunil, Adv.
Mr. Harpreet Singh (SSC) with Mr. Jai Ahuja and Mr. Sanidhya Sharma, Adv.

32
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WITH
W.P.(C) 13097/2019 & CM APPL. 53392/2019
SALES TAX, BAR ASSOCIATION (REGD,).
& ANRPetitioners
Through: Mr. Sanjay Sharma and Ms. Ajirky Tiwari, Adv.

versus

UNION OF INDIA & ORS.Respondents
Through: Mr. Harpreet Singh (SSC) with Mr. Jai Ahuja and Mr. Sanidhya Sharma, Adv.

33
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WITH
W.P.(C) 10385/2020 & CM APPL. 32887/2020
INSTAKART SERVICES PRIVATE LIMITEDPetitioner
Through: Mr. Tarun Gulati, Sr. Adv. with Mr. Kishore Kunal, Ms. Ranjhum Pare and



Mr. Govind Gupta, Adv.

versus

DIRECTORATE GENERAL OF GST INTELLIGENCE
HEADQUARTERS - THROUGH SENIOR INTELLIGENCE
OFFICERRespondent

Through: Mr. Harpreet Singh (SSC) with Mr. Jai
Ahuja and Mr. Sanidhya Sharma, Adv.

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WITH
W.P.(C) 1668/2021

UFLIX INDUSTRIESPetitioner

Through: Dr. Avinash Poddar, Ms. Samiksha
Goswami, Mr. Awadhesh Sharma and
Ms. Rudrani Mishra, Adv.

versus

UNION OF INDIA & ORS.Respondents

Through: Mrs. Manisha Agarwal Narain, Mr.
Nipun Jain and Ms. Ananya Arora,
Adv.
Mr. Harpreet Singh (SSC) with Mr. Jai
Ahuja and Mr. Sanidhya Sharma, Adv.
Mr. R. Ramachandran, SSC with Mr.
Prateek Dhir, Adv. for R-2 to 4

35
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WITH
W.P.(C) 14350/2021

NORTH INDIA LEAD MANUFACTURERS
ASSOCIATION(NILMA)Petitioner

Through: None.

versus

UNION OF INDIA AND ORSRespondents

Through: None.

36
+

WITH
W.P.(C) 12475/2022

M/S IAN CONSULTANCY LLPPetitioner

Through: None.



versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. R. Ramachandran, SSC with Mr. Prateek Dhir, Adv. for R-2 to 6
Ms. Nidhi Gupta and Mr. Anunay Mishra, Advs. for R-7
Ms. Bihu Sharma & Ms. Pratishtha Vig for R-7.

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WITH

W.P.(C) 5908/2023

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

.....Petitioner

Through: None.

versus

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

.....Respondents

Through: Mr. Akshay Amritanshu, SPC with Ms. Drishti Saraf, Adv.
Mr. R. Ramachandran, SSC with Mr. Prateek Dhir, Adv. for R-2 & 3

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WITH

W.P.(C) 3129/2024

M/S KANAK CCR LTD

.....Petitioner

Through: Mr. Aditya Bharat Manubarwala and Mr. Tanishka Grover, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Varun Chugh, SPC with Ms. Nandita Mishra, Adv.
Mr. Aditya Singla, SSC CBIC with Ms. Arya Suresh Nair, Mr. Akhil Sharma and Mr. Ritwik Saha, Advs.

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WITH

W.P.(C) 5336/2024



M/S. PCJ POLYMERS THROUGH ITS PROPRIETOR SH. YOGESH JAINPetitioner

Through: Mr Vineet Bhatia and Mr. Aamnaya Jagannath Mishra, Advs.

versus

UNION OF INDIA AND ORS.Respondents

Through: Mr Arnav Kumar, CGSC, DHC with Mr Sanyam Gupta, Adv. for R-1 Mr. Ravi Kant Srivastava, SPC with Mr. Robert Laishram and Mr. Bhupender, Advs. for R-1 Mr. K.G. Gopalakrishnan, Ms. Nisha Mohandas, Mr. Girish Kumar Kaul and Mr. Jayesh Khandelwal. Advs.

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WITH

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W.P.(C) 13279/2024 & CM APPL. 55480/2024

NAVBHARAT PAPER

.....Petitioner

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

versus

DEPUTY COMMISSIONER, CENTRAL TAXES GST MUNDKA DIVISION NEW DELHIRespondent

Through: Mr. Harpreet Singh (SSC) with Mr. Jai Ahuja and Mr. Sanidhya Sharma, Advs.

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WITH

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W.P.(C) 15098/2024 & CM APPL. 63230/2024

M/S UPPALS EXCLUSIVE RESIDENCE LLPPetitioner

Through: Mr. Puneet Agarwal, Ms. Mansi Khurana, Mr. Yuvraj Singh, Ms. Shruti Garg, Mr. Chetan Kumar Shukla and Ms. Sakshi Bisht, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents



Through: Ms. Anushree Narain, SSC and Mr.
Naman Choula, Adv.

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WITH

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W.P.(C) 16593/2024 & CM APPL. 70147/2024

M/S SHUDH GARWHAL PANEER NIRMATA SANGH THROUGH
ITS PROPRIETOR SH ASHWANI KUMARPetitioner

Through: Mr Vineet Bhatia and Mr. Aamnaya
Jagannath Mishra, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Arnav Kumar, SSC, CBIC with
Mr. Sanyam Gupta, Adv. for R-3
Mr. Ashish K. Dixit, CGSC with Mr.
Shivam Tiwari and Mr. Umar Hashim,
Adv.

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WITH

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

M/S WELLNESS MARKETING EXI PVT. LTD.Petitioner

Through: Mr Vineet Bhatia and Mr. Aamnaya
Jagannath Mishra, Adv.

versus

UNION OF INDIA AND ORS.

.....Respondents

Through: Mr. Aakarsh Srivastava, SSC with Mr.
Anand Pandey, Adv.

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WITH

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

M/S. RPJ POLYMERS THROUGH ITS PROPRIETOR SH. RAHUL
JAINPetitioner

Through: Mr Vineet Bhatia and Mr. Aamnaya
Jagannath Mishra, Adv.

versus

UNION OF INDIA AND ORS.

.....Respondents

Through: None.

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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 and Mr.
Amit Singh Adv. for R-1.
Mr Anurag Ojha (SSC) with Mr. Dipak
Raj and Mr. Shashank Kr, Advs. for R-
2 & 3

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WITH

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

**M/S. AUTHENTIC EXPORT THROUGH ITS PROP. SH. PULKIT
GUPTAPetitioner**

Through: None.

versus

UNION OF INDIA AND ORS.Respondents

Through: Mr. Pradeep Kumar Jha Adv, SPC for
UOI/R-1
Mr Anurag Ojha (SSC) with Mr. Dipak
Raj and Mr. Shashank Kr, Advs. for R-
1 & 2

47

WITH

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W.P.(C) 94/2025 & CM APPL. 372/2025

**PARDEEP KUMAR SHARMA PROPRIETOR SHARMA STEEL
AND SONSPetitioner**

Through: None.

versus

**THE UNION OF INDIA REVENUE SECRETARY, MINISTRY OF
FINANCE & ORS.Respondents**

Through: Mr. Piyush Beriwal, Ms. Jyotsna Vyas
and Ms. Ruchita Srivastava, Advs.

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WITH



+ **W.P.(C) 9035/2025 & CM APPL. 38455/2025**
SHRI KRISHNA IMPEXPetitioner
Through: Mr. Kashish Kr. Gupta, Ms. Anchal
Gupta and Mr. Chetan Kumar Shukla,
Advs.
versus

UNION OF INDIA & ORS.Respondents
Through: Ms Sangita Malhotra SPC with Mr.
Harish Kumar Sehgal. Adv. for R-1
Mr. Sumit K. Batra, Adv. for GNCTD
Mr. Gibran Naushad, SSC with Mr.
Harsh Singhal and Mr. Suraj Shekhar
Singh, Advs. for R-1, 3, 5, 6, 7, 8 & 9.

1 WITH
+ **W.P.(C) 11258/2025 & CM APPL. 46259/2025**
RAJESH KUMAR SHARMA PROPRIETOR DEVESHI
STEELSPetitioner
Through: Mr. A.K. Babbar & Mr. B.K. Tripathi,
Advs. (Mobile No. 9811115749)
versus

GOVT OF NCT OF DELHI THROUGH CHIEF
SECRETARY & ORS.Respondents
Through: Ms. Vaishali Gupta, Adv.
AND

6
+ **W.P.(C) 7014/2025 & CM APPL. 31589/2025**
M/S UPPAL HOUSING PVT. LTDPetitioner
Through: Mr. Puneet Agrawal, Ms. Hemlata
Rawat, Ms. Mansi Khurana, Ms. Shruti
Garg and Mr. Chetan Kumar Shukla,
Advs.
versus

UNION OF INDIA & ORS.Respondents
Through: Mr. Pranay Mohan Govil, Senior
Standing Counsel.
Ms. Vaishali Gupta, Adv.



Mr. Jagdish Chandra and Mr. Sujeet
Kumar Choudhary, Advs.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

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05.08.2025

1. This hearing has been done through hybrid mode.
2. At the outset, ld. Counsels for the parties submit that they do not have any objection with this Bench hearing these matters.
3. Mr. Ganesh, ld. Sr. Counsel appearing for the Petitioners has made his submissions in part.
4. Ld. Senior counsel has taken the Court through the decision of the Co-ordinate Bench of this Court in ***On Quest Merchandising India Pvt. Ltd. v. Govt. of NCT of Delhi, 2017 SCC OnLine Del 13037*** wherein the Court has referred to another decision in ***Shanti Kiran India Pvt. Ltd v. Commissioner Trade and Tax Department, 2013 SCC OnLine Del 50***. The said decisions would squarely cover the questions arising in the present matters as per the ld. Senior Counsel.
5. It is further submitted that the Department had preferred a challenge against the judgement in ***On Quest (supra)*** before the Supreme Court. However, the same was dismissed vide order dated 10th January, 2018 passed in ***Special Leave to Appeal (C) No. 36750/2017***. The said order reads as under:

“On hearing learned Additional Solicitor General appearing for the petitioner, we are not inclined to interfere with the impugned order. The special leave petition is dismissed.



Learned Additional Solicitor General, however, submits that a batch of petitions were decided by the impugned order and there are some of the cases where the purchase transactions are not bonafide like the present case and those cases ought to have been remitted back to the competent authority.

Learned Additional solicitor General submits that the petitioner would move the High Court with necessary particulars for directions in this behalf for which liberty is granted, as prayed for.

Pending application(s), if any, stand disposed of.”

6. Further, it is submitted by the Id. Senior Counsel that as per his instructions the Department has not appealed the decision in ***Shanti Kiran (supra)*** before the Supreme Court.

7. However, at this stage, it is noticed that the decision in ***Shanti Kiran (supra)*** is subject matter of ***Civil Appeal No. 2042-47/2015*** titled ***The Commissioner Trade and Tax Delhi v. M/s Santi Kiran Pvt. Ltd.*** and the same is presently shown to be pending before the Supreme Court.

8. Let Id. Counsels for the parties verify the said position.

9. Insofar as all the Petitioners are concerned, the Id. Counsels may also place on record a one page short note to establish the nature of the transaction in each of the respective matters, so that if the Court has to look at each of the cases separately, while applying the principles as contained in the order of the Supreme Court dated 10th January, 2018, in ***Special Leave to Appeal (C) No. 36750/2017***, the same can be looked into at the appropriate stage.

10. Insofar as ***W.P.(C) 7014/2025*** and ***W.P.(C) 11258/2025*** are concerned, issue notice. Mr. R. Ramachandran, Id. Counsel accepts notice in ***W.P.(C)***



7014/2025. Ms. Vaishali Gupta, Id. Counsel accepts notice in **W.P.(C) 11258/2025.**

11. Further, in **W.P.(C) 12475/2022**, Ms. Bihu Sharma, Id. Counsel submits that the present Counsels seek discharge for Respondent No. 7 - Mr. Pratik Bose.

12. Ms. Ridhi Gupta, Id. Counsel submits that she enters appearance for Respondent No. 7 in **W.P.(C) 12475/2022**. Accordingly, the earlier counsels are discharged for the said Respondent.

13. There is no affidavit filed by Respondent No. 7 in **W.P.(C)12475/2022** despite the matter having been pending since 2022. Accordingly, the right of the Respondent No. 7 to file the counter stands closed.

14. If any of the Respondents who are private parties wish to file any note of submissions they are free to do so.

15. Let the parties file the said notes at least one week before the next date of hearing.

16. List for hearing on 17th September, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 5, 2025
rahul/dj/msh