



\$~26 to 49 & 56

* **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 Sateija, Mr. Vikrant A Maheshwari, Ms. Daliya Singh & Mr. Faraahat Ashar Shahab, Advs. (M: 9910044138)

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Ruchir Mishra, Mr. Sanjiv Kr. Saxena, Mr. Mukesh Kr Tiwari, Ms. Reba Jena Mishra, Ms. Poonam Shukla, Advs. (M: 9811673689)

27

WITH

+

W.P.(C) 6895/2020

BHARTI TELEMEDIA LIMITED

.....Petitioner

Through: Mr. S. Ganesh, Sr. Adv. with Mr. Tushar Jarwal, Mr. Rahul Sateija, Mr. Vikrant A Maheshwari, Ms. Daliya Singh & Mr. Faraahat Ashar Shahab, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Nidhi Raman and Mr. Mayank Sansanwal, Advs. for UOI. (M: 9891088658)

28

WITH

+

W.P.(C) 6914/2020

BHARTI AIRTEL LIMITED

.....Petitioner

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



Singh & Mr. Faraahat Ashar Shahab,
Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

Ms. Avshreya Pratap Rudy, CGSC,
with Ms. Harshita Chaturvedi and Mr.
Mohammad Junaid Mahmood, Advs.
for UOI.

29

WITH

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

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

Through:

Mr. Ajinkya Tiwari and Mr. Sanjay
Sharma, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

30

WITH

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W.P.(C) 13154/2019

HIMANSHU MOHTA AND ASSOCIATES

.....Petitioner

Through:

Mr. Nikhil Gupta, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

Mr. Rakesh Kumar SPC with Mr.
Sunil, Adv. for UOI. (M: 9811549455)

31

WITH

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

INSTAKART SERVICES PRIVATE LIMITEDPetitioner

Through:

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

versus

DIRECTORATE GENERAL OF GST INTELLIGENCE
HEADQUARTERS - THROUGH SENIOR INTELLIGENCE



- 32
+
OFFICER
Through:
WITH
W.P.(C) 1668/2021
.....Respondent
- UFLIX INDUSTRIES
Through: Dr. Avinash Poddar, Ms. Samiksha
Goswami, Ms. Rudrani Mishra and
Mr. Awadhesh Sharma, Adv.
versus
.....Petitioner
- 33
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UNION OF INDIA & ORS.
Through:
WITH
W.P.(C) 14350/2021
.....Respondents
- NORTH INDIA LEAD MANUFACTURERS
ASSOCIATION(NILMA)
Through: Mr. Rajat Mittal, Mr. Suprateek
Neogi, Ms. Krati Agrawal, Mr.
Subham Kumar, Mr. Priyanshu, Adv.
versus
.....Petitioner
- 34
+
UNION OF INDIA AND ORS
Through:
WITH
W.P.(C) 12475/2022
.....Respondents
- M/S IAN CONSULTANCY LLP
Through:
versus
.....Petitioner
- 35
+
UNION OF INDIA & ORS.
Through: Mr. Bharat Bhushan, Ms. Nidhi
Gupta & Mr. Anunay Mishra, Adv.
for R-7. (M: 9810854786)
WITH
W.P.(C) 5908/2023
.....Respondents
- NGKA & ASSOCIATES LLP THROUGH ITS PARTNER, MR.



SHUBHAM AGARWAL,Petitioner
Through: Mr. Sameer Sood and Mr. Jatin
Mandovaria, Advs.
versus

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

Through: Mr. Akshay Amritanshu, SPC with
Ms. Drishti Saraf, Adv. for R-1.

36
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WITH
W.P.(C) 3129/2024

M/S KANAK CCR LTDPetitioner
Through: Mr. Aditya Bharat Monubarwala, Ms.
Akriti Bharat Monubarwala, Ms.
Tanishka Grover and Mr. Harsh
Tyagi, Advs.

versus

UNION OF INDIA & ORS.Respondents
Through: Mr. Varun Chugh, SPC, UOI.
Mr. Aditya Singla SSC CBIC, Mr.
Raghav Bakshi, Mr. Ritwik Saha,
Advs. (M: 7558898905)

37
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WITH
W.P.(C) 5336/2024

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

Through:
versus

UNION OF INDIA AND ORS.Respondents
Through: Mr. Ravi Kant Srivastava (Senior
Panel Counsel) with Mr. Robert
Laishram, Adv. for R-1/UOI.
Mr. Arnav Kumar, CGSC with Mr.
Marya Gupta and Mr. Adit Garg,



Advs. for R-1.

38

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

NAVBHARAT PAPER

.....Petitioner

Through: Ms. Kavita Jha, Sr. Advocate with Mr.
Shammi Kapoor & Mr. Sandeep
Gupta, Advocates. (M: 9810148827)

versus

DEPUTY COMMISSIONER, CENTRAL TAXES GST MUNDKA
DIVISION NEW DELHI

.....Respondent

Through:

39

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

M/S UPPALS EXCLUSIVE RESIDENCE LLP

.....Petitioner

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

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Anushree Narain, SSC with Mr.
Naman Choula, Adv. for R-3 to 7.

40

+

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

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

.....Petitioner

Through:

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Ashish K. Dixit, CGSC with Mr.
Umar Hashmi, Mr. Mayank Upadhyay
and Ms. Iqra Sheikh, Advs.
(M:9999900412)
Mr. Arnab Kumar, CGSC with Mr.



Marya Gupta and Mr. Adit Garg,
Advs. for R-3.

Mr. Abhinav Singh and Mr. Rishab
Mittal, Advs. for GNCTD.

41

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WITH

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

M/S WELLNESS MARKETING EXI PVT. LTD.Petitioner

Through:

versus

UNION OF INDIA AND ORS.

.....Respondents

Through: Mr. J.K. Tripathi, SPC for UOI.

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WITH

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

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

Through:

versus

UNION OF INDIA AND ORS.

.....Respondents

Through: Mr. Manish Kumar, SPC, UOI.

Ms. Vaishali Gupta, Panel Counsel,
Civil, GNCTD.

43

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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

Through: Mr. AR Madhav Rao, Mr. Krishna Rao
& Mr. Mukunda Rao, Advs. (M:
9873686316)

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Anurag Ojha, Sr. Standing
Counsel with Mr. Dipak Raj, Adv.

44

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:
versus

UNION OF INDIA AND ORS.Respondents

Through: Mr. Anurag Ojha, Sr. Standing Counsel with Mr. Dipak Raj, Adv.

45

WITH

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

PARDEEP KUMAR SHARMA PROPRIETOR SHARMA STEEL AND SONSPetitioner

Through: Mr. Virag Tiwari, Mr. Vinod Sabharwal, Mr. Aditya Rai, Mr. Rishabh Jain and Mr. Ramashish, Advs.

versus

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

Through: Mr. Manish Rohilla, SPC, UOI with Mr. Kumar Yadav, Adv.
Mr. Piyush Beriwal & Ms. Ruchita Srivastava, Advs. for R-2 & 3. (M: 9910396352)

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WITH

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W.P.(C) 7014/2025 & CM APPL. 31589/2025

M/S UPPAL HOUSING PVT. LTDPetitioner

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

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Jagdish Chandra and Mr. Sujeet Kumar, Advs. for UOI.
Mr. Pranay Mohan Govil, Sr.



Standing Counsel for R-1, 3 to 6.
Ms. Vaishali Gupta, Panel Counsel,
Civil, GNCTD.

47
+ WITH
W.P.(C) 9035/2025, CM APPL. 38455/2025 & CM APPL.
59001/2025

SHRI KRISHNA IMPEXPetitioner
Through: Mr. Kshish Kumar Gupta, Ms. Anchal
Gupta, Mr. Mreedu Singh and Ms.
Hemlata Rawat, Advs.
versus

UNION OF INDIA & ORS.Respondents
Through: Ms. Sangita Malhotra, SPC with Mr.
Harsh Kumar Sehgal, Adv. for R-1.
Mr. Gibran Naushad, Sr. Standing
Counsel with Mr. Suraj Shekhar Singh
& Mr. Harsh Singhal, Advs. for R-1, 3,
5 to 9). (M: 7985133722)
Mr. Neeraj and Mr. Soumyadip
Chakraborty, Advs. for UOI.
Mr. Sumit K. Batra, Adv. for
GNCTD.

48
+ WITH
W.P.(C) 11258/2025 & CM APPL. 46259/2025

RAJESH KUMAR SHARMA PROPRIETOR DEVESHI
STEELSPetitioner
Through: Mr. A.K. Babbar and Mr. Ankur Sethi,
Advs.
versus

GOVT OF NCT OF DELHI THROUGH CHIEF SECRETARY &
ORS.Respondents
Through: Mr. Ravi Kant Srivastava (Senior
Panel Counsel) with Mr. Robert
Laishram, Adv. for R-4/UOI. (M:



9654431773)

Ms. Vaishali Gupta, Panel Counsel,
Civil, GNCTD.

49

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WITH

W.P.(C) 13441/2025 & CM APPL. 55219/2025

M/S NAMAN VIDYUT ENTERPRISES LLP THROUGH ITS
PARTNER SH. ASHISH KRIPLANIPetitioner

Through:

versus

UNION OF INDIA AND ORS.

.....Respondent

Through: Ms. Shreya Bhardwaj, SPC for UOI.

56

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AND

**W.P.(C) 14336/2025, CM APPL. 58762/2025, CM APPL.
58763/2025 & CM APPL. 58764/2025**

VINOD KUMAR PROPRIETOR JANAKNANDINI
STEELS

.....Petitioner

Through: Mr. A.K. Babbar and Mr. Ankur
Sethi, Advs.

versus

GOVT OF NCT OF DELHI THROUGH CHIEF SECRETARY
& ORS.

.....Respondents

Through: Ms. Vaishali Gupta, Panel Counsel,
GNCTD.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **17.09.2025**

1. This hearing has been done through hybrid mode.
2. Mr. Ganesh, Id. Senior Counsel appearing for the Petitioners has continued his submissions.
3. List for further hearing on 6th October, 2025 at 2:30 PM.



4. These shall be treated as part-heard matters.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 17, 2025/dk/msh