



\$~47 to 170, 189 to 194

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

+ W.P.(C) 15599/2023 & CM APPL. 62408/2023 (Stay)

VAIBHAV JINDAL

.....Petitioner

Through: Mr. Abhimanyu Jhamba, Ms.
Thonpinao Thangal, Ms.
Ayushi Srivastava and Ms.
Tejasvi Jat, Advs.

versus

SALES TAX OFFICER & ANR

.....Respondents

Through: Mr. KG Gopalakrishnan, Adv.

48

+ W.P.(C) 16075/2023 & CM APPL. 64681/2023 (STAY)

MBL INFRASTRUCTURE LIMITED

.....Petitioner

Through: Ms. Amonya Salwan, Mr.
Bankim Garg, Ms. Nikita and
Ms. Sonika Singh, Advs.

versus

DEPARTMENT OF TRADE AND TAXES

GOVERNMENT OF NCT OF DELHI

.....Respondent

Through: Mr. KG Gopalakrishnan, Adv.

49

+ W.P.(C) 16499/2023 & CM APPL. 66474/2023 (Interim Relief)

DJST TRADERS PRIVATE LIMITED

.....Petitioner

Through: Mr. Rakesh Kumar, Mr.
Parveen Gambhir, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. KG Gopalakrishnan, Adv.

50

+ W.P.(C) 16641/2023 & CM APPL. 67104/2023 (Interim Relief)

MS SHANTI SWAROOP NIKHIL KUMAR

.....Petitioner

Through: Mr. Abhimanyu Jhamba, Ms.
Thonpinao Thangal, Ms.



Ayushi Srivastava and Ms.
Tejasvi Jat, Advs.

versus

UNION OF INDIA & ORS.Respondents
Through: Mr. KG Gopalakrishnan, Adv.

51

+ W.P.(C) 16733/2023 & CM APPL. 67409/2023 (Interim Relief)

SRI SHARADA INSTITUTE OF INDIAN MANAGEMENT
RESEARCH FOUNDATIONPetitioner
Through: Ms. Reema Jain, Adv.

versus

SALES TAX OFFICER CLASS II/ AVATO WARD 101
ZONE 9Respondent
Through: Mr. KG Gopalakrishnan, Adv.

52

+ W.P.(C) 16745/2023 & CM APPL. 67455/2023 (Interim Relief)
& CM APPL. 21043/2024-(O-6 R-17)

ANKIT JAINPetitioner
Through: Ms. Reema Jain, Adv.

versus

SALES TAX OFFICER CLASS II / AVATO,
WARD 78 ZONE 7Respondent
Through: Mr. KG Gopalakrishnan, Adv.

53

+ W.P.(C) 2567/2024, CM APPL. 10558/2024 (Interim Relief)

M/S RETAIL THROUGH GAGAN GANDHIPetitioner
Through: Mr.Tishampati Sen, Ms.Aparna
Tripathi, Mr. Anurag Anand
and Mr. Mukul Kulhari, Advs.

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
THROUGH ITS CHAIRMAN & ANR.Respondent
Through: Mr. Anurag Ojha, SSC with
Mr. Subham Kumar, Mr.



Kumar Abhishek and Mr.
Dipak Raj, Advs. for R-2
Mr. KG Gopalakrishnan, Adv.

54

+

W.P.(C) 2866/2024, CM APPL. 11792/2024 (Stay)

SANDEEP JAIN PROPRIETOR OF M/S NANDI
POLYCHEM

.....Petitioner

Through: Mr. Rajesh Jain, Mr. Virag
Tiwari, Mr. Ramashish , Mr.
Rishabh Jain, Mr. Rajiv
Agarwal & Ms. Tanya
Saraswat, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-2.
Mr. KG Gopalakrishnan, Adv.
Mr. Vinish Phogat, CGSPC for
UOI.

55

+

W.P.(C) 3677/2024, CM APPL. 15154/2024 (Interim Relief)

SINGLA ENTERPRISES THROUGH ITS PROPRIETOR MR
SHIV KUMAR SINGHAL

.....Petitioner

Through: Mr. Rakesh Kumar, Mr.
Parveen Gambhir, Advs.

versus

COMMISSIONER OF DELHI GOODS AND
SERVICE TAX AND OTHERS

.....Respondents

Through: Mr. KG Gopalakrishnan, Adv.

56

+

W.P.(C) 6290/2024, CM APPL. 26217/2024 (Stay)

M/S AAYS EXIM

.....Petitioner

Through: Appearance not given.

versus



UNION OF INDIA & ORS.

.....Respondents

Through: Mr. KG Gopalakrishnan, Adv.
Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Adv. for R-2.

57

+ W.P.(C) 755/2024, CM APPL. 3299/2024 (Stay)

M/S LOKESH SANITARY STORE

.....Petitioner

Through: Mr. Pranay Jain and Mr. Karan
Singh, Advs.

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Ms. Abha Malhotra, Sr. CGC
for UOI with Ms. Aayushi T,
Adv. for R-1.
Mr. KG Gopalakrishnan, Adv.

58

+ W.P.(C) 15840/2023

R BHARGAVA AND ASSOCIATES

.....Petitioner

Through: Ms. Sangeeta Gulati, Adv.

versus

GOVERNMENT OF NCT OF DELHI & ORS.Respondents

Through: Mr. KG Gopalakrishnan, Adv.

59

+ W.P.(C) 17167/2024, CM APPL. 72859/2024 (Stay)

POWER2SME PVT. LTD

.....Petitioner

Through: Mr. Akhil Gupta, Adv.

versus

COMMISSIONER OF DELHI GST DEPARTMENT OF
TRADE AND TAXES AND ANR.

.....Respondents

Through: Mr. KG Gopalakrishnan, Adv.

60

+ W.P.(C) 4110/2024, CM APPL. 16777/2024 (Stay)



M/S VIJAY NIRMAN COMPANY
PRIVATE LIMITED

.....Petitioner

Through: Mr. Anil Bezawada, Ms. Tanvi
Dubey, Mr. Mekala Ganesh
Kumar Reddy and Mr. Aditya
Nema, Advs.

versus

THE ADDITIONAL COMMISSIONER OF CENTRAL TAX
& ORS.

.....Respondents

Through: Mr. Aditya Singla, SSC with
Ms. Arya Suresh, Ms. Medha
Navami and Mr. Raghav Baksh,
Advs.
Mr. KG Gopalakrishnan, Adv.

61

+ W.P.(C) 5638/2024, CM APPL. 23248/2024 (Stay),
63743/2024 (140 Days Delay in C.A.)

KIRAN AGARWAL PROPRIETOR JAI SHRI SANWARIYA
TRADERS THROUGH ITS KARTA SH KIRAN AGARWAL

.....Petitioner

Through: Mr. A.K. Babbar, Mr. Bharat
Kr. Tripathi, Mr. Atul Babbar,
Ms. Ruchi Babbar and Mr.
Rahul Chauhan, Advs.

versus

GOVT OF NCT OF DELHI
SECRETARY & ORS.

THROUGH CHIEF

.....Respondent

Through: Mr. KG Gopalakrishnan, Adv.
Ms. Neha Rastogi, SPC along
with Mr. Animesh Rastogi, Mr.
Rajat Dubey and Mr. Vibhav
Singh, Advs. for R-4.
Mr. R. Ramachandran, SSC
with Mr. Prateek Dhir, Adv. for
R-5.

62

+ W.P.(C) 6169/2024, CM APPL. 25668/2024 (Stay)



PROCTER AND GAMBLE HOME PRODUCTS PRIVATE
LIMITED

.....Petitioner

Through: Mr. Dharnendra Kumar Rana,
Ms. Juhi Rana, Ms. Priyanka
Singla, Mr. Tanmay Mangal,
Mr. Surosh Qazi, Mr. Udit
Chauhan and Mr. Aditya
Prakash Arora, Advs.

versus

GOODS AND SERVICES TAX
COUNCIL & ORS.

.....Respondents

Through: Mr. KG Gopalakrishnan, Adv.
Mr. Aditya Singla, SSC, Ms.
Arya Suresh Nair, Ms. Medha
Navami and Mr. Raghav
Bakshi, Advs.

63

+ W.P.(C) 6854/2024, CM APPL. 28588/2024 (Interim Relief)

SURENDER KUMAR GUPTA PROPRIETOR S K
COLOURS AND CHEMICALS

.....Petitioner

Through: Mr. A.K. Babbar, Mr. Bharat
Kr. Tripathi, Mr. Atul Babbar,
Ms. Ruchi Babbar and Mr.
Rahul Chauhan, Advs.

versus

GOVT OF NCT OF DELHI THROUGH CHIEF
SECRETARY & ORS.

.....Respondents

Through: Mr. KG Gopalakrishnan, Adv.
Mr. Arnav Kumar, SSC with
Mr. Priyam Gandhi, Advs. for
R-4 and 5.
Mr. Vivek Sharma, SPC with
Ms. Prerna Singh, Adv.

64

+ W.P.(C) 6917/2024, CM APPL. 28773/2024 (Stay)

ASHISH SINGHAL PROPRIETOR APN
TRADING CO.

.....Petitioner

Through: Mr. Rajesh Jain, Mr. Virag



Tiwari, Mr. Ramashish , Mr.
Rishabh Jain, Mr. Rajiv
Agarwal & Ms. Tanya
Saraswat, Advs.

versus

PR. COMMISSIONER OF DELHI GOODS
AND SERVICES TAX & ORS.

.....Respondents

Through: Mr. KG Gopalakrishnan, Adv.
Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-3.
Mr. R. Ramachandran, SSC
with Mr. Prateek Dhir, Adv. for
R-2 and 3.

65

+ W.P.(C) 6992/2024, CM APPL. 29093/2024 (Interim Relief)

M/S NEWGEN PARTNERS

.....Petitioner

Through: Mr. Abhishek A. Rastogi with
Ms. Apurva Singh, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Subham Kumar, Mr.
Kumar Abhishek and Mr.
Dipak Raj, Advs. for R-2.
Mr. KG Gopalakrishnan, Adv.

66

+ W.P.(C) 7531/2024, CM APPL. 31350/2024 (Stay)

JOHN PHILIPOSE PROPRIETOR M/S
PHILIPHOSE

.....Petitioner

Through: Mr. A. K. Babbar and Mr.
Rahul Chauhan, Advs.

versus

GOVT. OF NCT OF DELHI THROUGH CHIEF
SECRETARY, & ORS.

.....Respondents

Through: Mr. KG Gopalakrishnan, Adv.



67

+

W.P.(C) 7896/2024, CM APPL. 32632/2024 (Interim Relief)

ABHINAV GUPTA M/S CL INTERNATIONALPetitioner

Through: Mr. M. A. Ansari, Mr.
Tabbassum Firdause, Mr.
Ahmad Ansari and Mr. Arvind
Kumar, Advs.

versus

GOVT. OF NCT OF DELHI & ORS.Respondents

Through: Mr. Sumit K. Batra, Adv.
Mr. Raj Kumar Yadav, SPC
and Mr. Vaibhav Bhardwaj,
Adv. for R-4.
Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-5.

68

+

W.P.(C) 8184/2024, CM APPL. 33581/2024 (Interim Relief)

GREENEDGE CLINIC PROPRIETOR VINAYAK ABBOT
THROUGH SPA PANKAJ JAGGIPetitioner

Through: Mr. Rakesh Kumar, Mr. Parveen
Kumar Gambhir, Mr. Avinash
Kapoor, Mr. Harshit Vashisht,
Mr. Shivdeep Tripathi and Mr.
Lakshay Seth, Advs.
Mr. Rakesh Kumar, Mr.
Parveen Gambhir, Advs.

versus

COMMISSIONER DELHI GOODS AND SERVICE TAX
AND OTHERSRespondents

Through: Mr. Sumit K. Batra, Adv.
Mr. Akshay Amritanshu, SSC
with Ms. Drishti Saraf and Ms.
Pragya Upadhyay, Advs.
Mr. N.K. Aggarwal, SPC for



R3/UOI.

69

+ W.P.(C) 8227/2024, CM APPL. 33852/2024 (Interim Relief)
VIJAY AND COMPANY THROUGH ITS PROPRIETOR
MRS SEEMA TAYALPetitioner
Through: Mr. Rakesh Kumar, Mr.
Parveen Gambhir, Advs.
versus

COMMISSIONER DELHI GOODS AND SERVICE TAX
AND OTHERSRespondents
Through: Mr. Abhinav Sharma, Ms. Avsi
Malik and Ms. Aakriti Jain,
Advs.

70

+ W.P.(C) 9114/2024, CM APPL. 37281/2024 (Interim Relief)
RIYAZ AHMED TRADE NAME
R. M. ENTERPRISESPetitioner
Through: Mr. Wahaj Ahmad Khan and
Mr. Monis Khan, Advs.
versus

PROPER OFFICER SGST WARD -24 ZONE -1 ...Respondent
Through: Mr. Abhinav Sharma, Ms. Avsi
Malik and Ms. Aakriti Jain,
Advs.
Mr. KG Gopalakrishnan, Adv.

71

+ W.P.(C) 9214/2024, CM APPL. 37749/2024 (Interim Relief)
ENGINEERS INDIA LIMITEDPetitioner
Through: Mr. V. Shidharan, Sr. Adv. with
Mr.Yogendra Aldak, Mr.Kunal
Kapoor, Mr.Agrim Arora,
Mr.Sumit Khadaria, Ms.Purvi
Sinha and Mr.Yatharth Tripathi,
Advs.
versus

UNION OF INDIA & ORS.Respondents



Through: Mr. Shushil Kumar Pandey,
SPC with Mr. Hemant Kumar
Mishra, Adv. for R-1.
Mr. KG Gopalakrishnan, Adv.

72

+ W.P.(C) 9546/2024, CM APPL. 39114/2024 (Interim Relief)

CHARU OVERSEAS PVT. LTD.Petitioner

Through: Mr. Rajesh Jain, Mr. Virag
Tiwari, Mr. Ramashish , Mr.
Rishabh Jain, Mr. Rajiv
Agarwal & Ms. Tanya
Saraswat, Advs.

versus

PR. COMMISSIONER OF DELHI GOODS AND
SERVICES TAX & ORS.Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-3.
Mr. Abhinav Sharma, Ms. Avsi
Malik and Ms. Aakriti Jain,
Advs.

73

+ W.P.(C) 9753/2024, CM APPL. 40001/2024 (Stay)

DHL EXPRESS INDIA PRIVATE LIMITEDPetitioner

Through: Mr. Dharnendra Kumar Rana,
Ms. Juhi Rana, Ms. Priyanka
Singla, Mr. Tanmay Mangal,
Mr. Surosh Qazi, Mr. Udit
Chauhan and Mr. Aditya
Prakash Arora, Advs.

versus

GOODS AND SERVICES TAX
COUNCIL & ORS.Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-3.
Ms. Anushree Narain, SSC and



Mr. Ankit Kumar, Adv. for R-1
and 3.

Mr. Vivek Sharma, SPC with
Ms. Prerna Singh, Adv.

74

+ W.P.(C) 10015/2024, CM APPL. 40983/2024 (Interim Stay)

M/S. WCO GLOBAL PROJECTS PVT. LTD. THROUGH ITS
DIRECTOR SH. GURSURKRIT SINGH KUKREJA

.....Petitioner

Through: Mr. Vineet Bhatia, Mr.
Aamnaya Jagannath Mishra,
Mr. Abhinav Sharde and Mr.
Keshav Garg, Advs.

versus

UNION OF INDIA AND ORS.

.....Respondents

Through: Mr. Awadesh Kumar Singh,
Adv. For R-1.

Mr. Abhinav Sharma, Ms. Avsi
Malik and Ms. Aakriti Jain,
Advs.

75

+ W.P.(C) 11262/2024, CM APPL. 55597/2024 (Amendment)

INDUS TOWERS LIMITED

.....Petitioner

Through: Mr. Himanshu S. Sinha, Mr.
Samyak Jain, Mr. Ishabh
Verma and Ms. Advetita, Adv.

versus

SALES TAX OFFICER CLASS II

AVATO & ORS.

.....Respondents

Through: Mr. KG Gopalakrishnan, Adv.

76

+ W.P.(C) 10477/2024, CM APPL. 43085/2024 (Interim Relief)
63055/2024 (Interim Relief)

MOTHER DAIRY FRUIT AND VEGETABLE PRIVATE
LIMITED

.....Petitioner

Through: Mr. Kamal Sawhney with Mr.
Deepak Thackur, Ms. Aakansha



Wadhwani and Mr. Rishabh
Misha, Advs.

versus

SALES TAX OFFICER, CLASS-II, WARD-207,
ZONE-11 & ORS.Respondents

Through: Mr. KG Gopalakrishnan, Adv.
Mr. Anil Kumar Saxena, SPC
with Mr. Rajendra Rawat, GP
(UOI)

77

+ W.P.(C) 10590/2024, CM APPL. 43568/2024 (Interim Relief)

TOSHNIWAL ELECTRICALS PVT LTD THROUGH ITS
DIRECTOR MUKUND MAHESHWARIPetitioner

Through: Mr. A.K. Babbar and Mr. Rahul
Chauhan, Advs.

versus

GOVT OF NCT OF DELHI THROUGH CHIEF
SECRETARY & ORS.Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-3.
Mr. Dhruv Rohtagi, Ms.
Chandrika Sachdev and Mr.
Dhruv Kumar, Advs.

78

+ W.P.(C) 11131/2024, CM APPL. 46021/2024 (Stay)

M/S SHREE JAIN POLYMERSPetitioner

Through: Mr. Pranay Jain and Mr. Karan
Singh, Advs.

versus

UNION OF INDIA & ANR.Respondents

Through: Mr. Soumava Karmakar, SPC
with Mr. Nishant Singh, Mr.
Diwanshu and Ms. Jyoti Bajaj,
Advs.



79

+ W.P.(C) 12893/2024, CM APPL. 53741/2024 (Synopsis & List Of Dates)

TEK XPLORE THROUGH ITS PROPRIETOR MS.

RENUKA MAINI

.....Petitioner

Through: Mr. Anurag Soan, Mr. Akshay Saxena and Mr. Rituraj, Advs.

versus

THE PRINCIPAL COMMISSIONER STATE

TAX DELHI & ORS.

.....Respondents

Through: Mr. Vikas Kumar Sharma, SPC for R-3/UOI.

Ms. Anushree Narain, SSC with Mr. Ankit Kumar, Adv. for R-5 & R-6.

80

+ W.P.(C) 11267/2024, CM APPL. 62568/2024 (Stay)

CRISTOO ARORA

.....Petitioner

Through: Mr. Nikhil Goyal and Mr. Bankim Garg, Advs.

versus

UNION OF INDIA AND ANR

.....Respondents

Through: Mr. Aditya Singh, SSC with Mr. Arya Suresh, Ms. Medha Navami and Mr. Raghav Bakshi, Advs.

Mr. Gibran Naushad, SSC with Mr. Harsh Singhal, Adv. for CBIC.

81

+ W.P.(C) 12672/2024, CM APPL. 52806/2024 (Stay)

FAIR DEAL CARS PVT. LTD. THROUGH AUTHORISED REPRESENTATIVE SYED ARIF HUSSAIN,Petitioner

Through: Mr. Rajesh Jain, Mr. Virag Tiwari, Mr. Ramashish , Mr. Rishabh Jain, Mr. Rajiv



Agarwal & Ms. Tanya
Saraswat, Advs.

versus

THE COMMISSIONER CGST, DELHI EAST
COMMISSIONERATE & ANR.

.....Respondents

Through: Mr. Nune Balraj, SPC with Ms.
Meghna Rao and Mr. Harshit
Goel, Advs. for R2/UOI.
Mr. Gibran Naushad, SSC.

82

+ W.P.(C) 13266/2024, CM APPL. 55409/2024 (Interim Relief)

M/S AGGARWAL TELECOM AND STATIONERS (LEGAL
NAME PRALAD RAI AGGARWAL)THROUGH ITS
LEGAL HEIR VIKAS KUMAR

.....Petitioner

Through: Mr. Gaurav Gupta, Adv.
versus

UNION OF INDIA AND ORS

.....Respondents

Through: Ms. L Mittal, SPC for R-1.
Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs.

83

+ W.P.(C) 13671/2024, CM APPL. 57296/2024 (Direction)

M/S. JINENDER PAPER MART THROUGH
ITS PROPRIETOR

.....Petitioner

Through: Appearance not given.

versus

SALES TAX OFFICER CLASSII/AVATO WARD
12, ZONE-2, DELHI AND ORS

.....Respondents

Through: Mr. KG Gopalakrishnan, Adv.
Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs.
Mr. Gibran Naushad, SSC.



84

+

W.P.(C) 13884/2024, CM APPL. 58096/2024 (Stay)

DEEPAK KHANDELWAL PROPRIETOR SHRI

SHYAM METAL

.....Petitioner

Through: Mr. Rajesh Jain & Mr.
Ramashish, Advs.

versus

THE UNION OF INDIA REVENUE SECRETARY,

MINISTRY OF FINANCE & ORS.

.....Respondents

Through: Mr. Tanveer Ahmed Ansari,
SPC for UOI.

Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-3/CBIC
Mr. KG Gopalakrishnan, Adv.

85

+

W.P.(C) 14041/2024, CM APPL. 58769/2024 (Stay)

J M TRADERS THROUGH PROPRIETOR SHIVAM

BANSAL

.....Petitioner

Through: Mr. Prabhat Kumar and Ms.
Mehak Dhiman Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Abhinav Sharma, Ms. Avsi
Malik and Ms. Aakriti Jain,
Advs.

86

+

W.P.(C) 14045/2024, CM APPL. 58782/2024 (Stay)

M/S KAVISH ISPAT THROUGH PROPRIETOR SUNIL

BANSAL

.....Petitioner

Through: Mr. Prabhat Kumar & Mr.
Utkarsh Kumar, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Rishabh Sahu, SPC with



Mr. Mayank Solanki and Mr.
Sameer Sharma, Advs.
Mr. Aditya Singla, SSC CBIC
with Ms. Arya Suresh, Ms.
Medha Navami and Mr. Raghav
Bakshi, Advs.
Mr. KG Gopalakrishnan, Adv.

87

+ W.P.(C) 14105/2024, CM APPL. 58998/2024 (Interim Stay)
M/S VIKAS SALES THROUGH ITS PROPRIETOR VIKAS
KUMARPetitioner
Through: Mr. Gaurav Gupta, Adv.
Mr. Prabhat Kumar and Ms.
Mehak Dhiman Advs.
versus
UNION OF INDIA & ANR.Respondents
Through: Mr. N.K. Aggarwal, SPC for
R1/UOI.
Mr. Abhinav Sharma, Ms. Avsi
Malik and Ms. Aakriti Jain,
Advs.

88

+ W.P.(C) 14331/2024, CM APPL. 59991/2024 (Interim Stay)
TANISHKA STEEL THROUGH ITS PARTNER MR
RAJESH GARG 2017 18Petitioner
Through: Mr. Rakesh Kumar, Mr. Parveen
Kumar Gambhir & Mr. Deepak
Kumar Prasad, Advs.
versus
COMMISSIONER DELHI GOODS AND SERVICE
TAX AND OTHERSRespondents
Through: Mr. Arun Khatri, SSC with Mr.
Sahil, Ms. Anushka Bhalla and
Ms. Tracy, Advs.
Mr. Abhinav Sharma, Ms. Avsi
Malik and Ms. Aakriti Jain,



Advs.

89

+ W.P.(C) 14378/2024, CM APPL. 60157/2024 (Interim Relief)

MOHAMMED AFZAL (TRADE NAME) INDIAN
ENTERPRISESPetitioner

Through: Mr. Rakesh Kumar, Mr.
Parveen Gambhir, Advs.
Mr. Abhinav Sharma, Ms. Avsi
Malik and Ms. Aakriti Jain,
Advs.

versus

SALES TAX OFFICER CLASS II/AVATO
AND ANRRespondents

Through: Appearance not given.

90

+ W.P.(C) 14506/2024, CM APPL. 60781/2024 (Interim Relief)

TANISHKA STEEL THROUGH ITS PARTNER MR.
RAJESH GARG 2018 19Petitioner

Through: Mr. Rakesh Kumar, Mr.
Parveen Gambhir, Advs.

versus

COMMISSIONER DELHI GOODS AND SERVICE TAX
AND OTHERSRespondents

Through: Mr. Ghanshyam Mishra,
CGSPC for R-3.

91

+ W.P.(C) 14538/2024, CM APPL. 60959/2024 (Interim Relief)

WORLD ART PRESS THROUGH ITS PROPRIETOR MS
RASHI BANSAL 2017 18Petitioner

Through: Mr. Rakesh Kumar, Mr.
Parveen Gambhir, Advs.

versus

COMMISSIONER DELHI GOODS AND SERVICE TAX
AND OTHERSRespondents



Through: Ms. Vertika Sharma and Mr.
Kunal G, Advs.
Mr. KG Gopalakrishnan, Adv.

92

+ W.P.(C) 14575/2024, CM APPL. 61119/2024 (Stay)

M/S PRIME INTERGLOBE PRIVATE LIMITEDPetitioner

Through: Mr. Vineet Bhatia, Ms.
Aamnaya Jagannath Mishra,
Mr. Abhinav Sharde & Mr.
Keshav Garg, Advs.

versus

UNION OF INDIA AND ORS.Respondents

Through: Mr. Abhinav Sharma, Ms. Avsi
Malik and Ms. Aakriti Jain,
Advs.

93

+ W.P.(C) 14596/2024

MMR ELECTRICALSPetitioner

Through: Mr. Ruchir Bhatia and Ms.
Kiran Aggarwal, Advs.

versus

SALES TAX OFFICER CLASS II, WARD106,
ZONE 4, DELHI AND ANR.Respondents

Through: Mr. KG Gopalakrishnan, Adv.

94

+ W.P.(C) 14642/2024, CM APPL. 61453/2024 (Interim Relief)

SANGEETA GOEL WIDOW OF LATE ASHOK KUMAR
GOYAL (TRADE NAME) M/S SHRI BALAJI
ENTERPRISESPetitioner

Through: Mr. Wahaj Ahmad Khan and
Mr. Monis Khan, Advs.

versus

SALES TAX OFFICER, CLASS II, AVATO, WARD 23-
ZONE 2, TRADE AND TAX DEPARTMENT, N.C.T. OF
DELHI, NEW DELHI AND ANR.Respondents



Through: Mr. Abhinav Sharma, Ms. Avsi
Malik and Ms. Aakriti Jain,
Adv.

95

+ W.P.(C) 14648/2024, CM APPL. 61484/2024 (Interim Relief)

AKASH GUPTA (TRADE NAME) YOGI
SANITATIONS

.....Petitioner

Through: Mr. Wahaj Ahmad Khan and
Mr. Monis Khan, Adv.

versus

SALES TAX OFFICER, CLASS II, AVATO,
WARD 23- ZONE 2

.....Respondent

Through: Mr. KG Gopalakrishnan, Adv.

96

+ W.P.(C) 14654/2024, CM APPL. 61497/2024 (Interim Relief)

BRIJ MACHINE TOOLS THROUGH ITS PROPRIETER
BRIJ MOHAN AGARWAL

.....Petitioner

Through: Mr. M.A. Ansari and Mr.
Tabbassum Firdause, Adv.

versus

GOVT OF NCT OF DELHI & ORS.

.....Respondents

Through: Mr. Vinish Phogat, CGSPC for
UOI.

Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Adv. for R-5/CBIC
Mr. KG Gopalakrishnan, Adv.

97

+ W.P.(C) 14873/2024, CM APPL. 62427/2024 (Stay)

SHREE KRISHNA STEEL TRADERS THROUGH
PROPRIETOR NIKHIL SHARMA

.....Petitioner

Through: Mr. Prabhat Kumar and Ms.
Mehak Dhiman Adv.

versus

UNION OF INDIA & ORS.

.....Respondents



Through: Mr. Aditya Singla, SSC CBIC
with Ms. Arya Suresh, Ms.
Medha Navami and Mr. Raghav
Bakshi, Advs.
Mr. KG Gopalakrishnan, Adv.

98

+ W.P.(C) 14881/2024, CM APPL. 62439/2024 (Stay)
69858/2024 (Amendment Of Writ Pet.)

CM AIRTIME PROMOTION LLPPetitioner
Through: Ms. Kavita Jha, Sr. Adv. with
Mr. Shammi Kapoor, Mr.
Vaibhav Kulkarni and Mr.
Sandeep Gupta, Advs.
Mr. KG Gopalakrishnan, Adv.
versus

SALES TAX OFFICER CLASS II AVATO (DGST)
WARD 2 ZONE 2 DELHI & ANR.Respondents
Through: Appearance not given.

99

+ W.P.(C) 14933/2024, CM APPL. 62617/2024 (Stay)

AMAIRA ENTERPRISES THROUGH PROPRIETOR
KARAN PATNEYPetitioner
Through: Mr. Prabhat Kumar and Ms.
Mehak Dhiman Advs.

versus

UNION OF INDIA & ORS.Respondents
Through: Mr. Aditya Singla, SSC with
Ms. Arya Suresh, Ms. Medha
Navami and Mr. Raghav
Bakshi, Advs.
Mr. KG Gopalakrishnan, Adv.

100

+ W.P.(C) 14937/2024, CM APPL. 62651/2024 (Stay)

JM TRADERS THROUGH PROPRIETOR SHIVAM



BANSAL

.....Petitioner

Through: Mr. Prabhat Kumar and Ms.
Mehak Dhiman Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Avnish Singh, SPC with
Ms. Puspallata Singh and Mr.
Anant Yadav, Advs. for UOI.
Mr. KG Gopalakrishnan, Adv.

101

+ W.P.(C) 14982/2024, CM APPL. 62809/2024 (Interim Relief)

TANISHKA STEEL THROUGH ITS PARTNER MR.

RAJESH GARG 2019 20

.....Petitioner

Through: Mr. Rakesh Kumar, Mr.
Parveen Gambhir, Advs.

versus

COMMISSIONER DELHI GOODS AND SERVICE TAX
AND OTHERS

.....Respondent

Through: Mr. Ghanshyam Mishra,
CGSPC for R-2.
Mr. Abhinav Sharma, Ms. Avsi
Malik and Ms. Aakriti Jain,
Advs.

102

+ W.P.(C) 15011/2024, CM APPL. 62972/2024 (Interim Relief)

WORLD ART PRESS THROUGH ITS PROPRIETOR MS

RASHI BANSAL 2018 19

.....Petitioner

Through: Mr. Rakesh Kumar, Mr.
Parveen Gambhir, Advs.

versus

COMMISSIONER DELHI GOODS AND SERVICE TAX
AND OTHERS

.....Respondents

Through: Mr. KG Gopalakrishnan, Adv.

103



+ W.P.(C) 15021/2024, CM APPL. 63041/2024 (Stay)
M/S MAC TRADERSPetitioner
Through: Mr. Pranay Jain and Mr. Karan Singh, Advs.

versus

UNION OF INDIA & ANR.Respondents
Through: Mr. Shushil Kumar Pandey
SPC with Mr. Hemant Kumar Mishra, Adv. for R-1.
Mr. Anubhav Gupta, PC

104

+ W.P.(C) 15156/2024, CM APPL. 63558/2024 (Stay)
SHIVAM IRON STORE THROUGH PROPRIETOR
JAGDISH BANSALPetitioner
Through: Mr. Prabhat Kumar and Ms. Mehak Dhiman Advs.

versus

UNION OF INDIA & ORS.Respondents
Through: Mr. Shubham Tyagi and Ms. Navruti Ojha, Advs. for R-1 & 2.
Mr. KG Gopalakrishnan, Adv.

105

+ W.P.(C) 15240/2024, CM APPL. 64011/2024 (Interim Relief)
BANSON ENTERPRISESPetitioner
Through: Appearance not given.

versus

UNION OF INDIA & ORS.Respondents
Through: Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr. Dipak Raj, Advs. for R-3/CBIC
Ms. Monica Benjamin, SSC for R-3.
Mr. Tushar Sannu & Mr.



Utkarsh Singh, Advs.

106

+ W.P.(C) 15253/2024, CM APPL. 64050/2024 (Stay)

M/S FRESH FEEL APPARELSPetitioner
Through: Mr. Pranay Jain and Mr. Karan
Singh, Advs.

versus

UNION OF INDIA & ANR.Respondents
Through: Mr. KG Gopalakrishnan, Adv.
Ms. Abha Malhotra with Ms.
Aayushi. T, Advs. for R-1.

107

+ W.P.(C) 15389/2024, CM APPL. 64531/2024 (Stay)

MOHINDER KUMAR PROPRIETOR VMW
ENTERPRISESPetitioner
Through: Mr. Rajesh Jain, Mr. Virag
Tiwari, Mr. Ramashish , Mr.
Rishabh Jain, Mr. Rajiv
Agarwal & Ms. Tanya
Saraswat, Advs.

versus

PR. COMMISSIONER OF DELHI GOODS AND SERVICES
TAX & ORS.Respondents
Through: Mr.Premtosh K. Mishra, CGSC
with Mr.Manish Vashist and
Ms.Sanya Kalsi, Advs. for UOI.
Mr. KG Gopalakrishnan,
Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-3.
Mr. Aditya Singla, SSC CBIC
with Ms. Arya Suresh, Ms.
Medha Navami and Mr. Raghav
Bakshi, Advs.



108

+ W.P.(C) 15714/2024, CM APPL. 65958/2024 (Stay)

G-TECHNOLOGIES THROUGH ITS PROPRIETOR MANOJ
KUMARPetitioner

Through: Mr. Ujjwal Jain, Adv.

versus

COMMISSIONER OF DGST & ORS.Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R4/CBIC.
Mr. Aditya Singla, SSC CBIC
with Ms. Arya Suresh, Ms.
Medha Navami and Mr. Raghav
Bakshi, Advs.
Mr. Abhinav Sharma, Ms. Avsi
Malik and Ms. Aakriti Jain,
Advs.
Mr. KG Gopalakrishnan, Adv.

109

+ W.P.(C) 15726/2024, CM APPL. 66013/2024 (Stay)

D J ASSOCIATES THROUGH ITS PARTNER JAYABRATA
MAULICKPetitioner

Through: Mr. Ujjwal Jain, Adv.

versus

COMMISSIONER OF DGST & ORS.Respondents

Through: Mr. Sourabh Gupta, Mr. Puneet
Yadav and Ms. Priya Mittal,
Advs.
Ms. Monica Benjamin, SSC for
R-4 & R-5.
Mr. KG Gopalakrishnan, Adv.

110

+ W.P.(C) 15814/2024, CM APPL. 66415/2024 (Stay)

ALAKNANDA STEEL THROUGH ITS PROPRIETOR MR.



RAJESH GARG

.....Petitioner

Through: Mr. Ujjwal Jain, Adv.

versus

COMMISSIONER OF DGST & ORS.

.....Respondents

Through: Ms. Anushree Narain, SSC with
Mr. Ankit Kumar, Adv. for R-3
& R-5.
Mr. KG Gopalakrishnan, Adv.

111

+ W.P.(C) 16072/2024, CM APPL. 67495/2024 (Stay)

RAHUL SINGHAL PROPRIETOR SHIVALIK
ENTERPRISES

.....Petitioner

Through: Mr. Rajesh Jain, Mr. Virag
Tiwari, Mr. Ramashish, Mr.
Rishabh Jain, Mr. Rajiv
Agarwal and Ms. Tanya
Saraswat, Advs.

versus

THE COMMISSIONER, CENTRAL TAX, (DELHI WEST)
ENGG. INDIA LTD., & ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-3/CBIC
Mr. Piyush Beriwal, Mr. Sandip
Munian and Ms. Jyotsna Vyas,
Advs. for R-1 and R-3.
Mr. Vinish Phogat, CGSPC for
UOI.

112

+ W.P.(C) 16109/2024

N B ENTERPRISES

.....Petitioner

Through: Mr. Ajay Garg, Mr. Deepak
Singh, Ms. Shivani and Ms.
Rupanshi, Adv.

versus



THE PRINCIPAL COMMISSIONER OF DELHI

GOODS AND SERVICE TAX & ORS.Respondents

Through: Mr. Shankar Kumar Jha, SPC,
UOI.

Mr. KG Gopalakrishnan, Adv.

113

+ W.P.(C) 16121/2024, CM APPL. 67718/2024 (Stay)

M/S RELIANT FACILITY MANAGEMENT PVT. LTD.
(THROUGH ITS DIRECTOR SMT. RAJNI SINGH)

.....Petitioner

Through: Ms. Aniruddha Deshmukh,
SSC.

versus

CENTRAL BOARD OF INDIRECT TAXES (THROUGH ITS
CHAIRMAN) & ANR.Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-1/CBIC

114

+ W.P.(C) 16228/2024, CM APPL. 68179/2024 (Stay)

SHREE SUDERSHAN ASSOCIATES INDIA PRIVATE
LIMITED THROUGH ITS AUTHORIZED REPRESENTATIVE
MR VIJAY KUMAR JAINPetitioner

Through: Mr. Dharnendra Kumar Rana,
Ms. Juhi Rana, Ms. Priyanka
Singla, Mr. Tanmay Mangal,
Mr. Surosh Qazi, Mr. Udit
Chauhan and Mr. Aditya
Prakash Arora, Advs.

versus

GOOD AND SERVICES TAX COUNCIL THROUGH THE
SECRETARY GST COUNCIL SECRETARIAT & ORS.

.....Respondent

Through: Ms. Anushree Narain, SSC with
Mr. Ankit Kumar, Adv. for R-1.
Mr. Sushil Raaja, SPC, UOI.



Mr. Sumit K. Batra, Adv.
Mr. Aditya Singla, SSC CBIC
with Ms. Arya Suresh, Ms.
Medha Navami and Mr. Raghav
Bakshi, Advs.

115

+ W.P.(C) 16393/2024, CM APPL. 69092/2024 (Stay)

LAXMI PLASTIC PRODUCTS THROUGH ITS
PROPRIETOR MR JATIN GROVERPetitioner
Through: Mr. Ujjwal Jain, Adv.

versus

COMMISSIONER OF DGST & ORS.Respondents
Through: Mr. Sushil Raaja, SPC, UOI.
Mr. Vinay Yadav, SPC with
Mr. Abhinav M. Goel, Ms.
Ansh Kalra and Ms. Kamna
Behrani, Advs. for R-3/UOI.
Ms. Anushree Narain, SSC with
Mr. Ankit Kumar, Adv. for R-3
to 5.
Mr. Aditya Singla, SSC CBIC
with Mr. Arya Suresh, Ms.
Medha Navami and Mr. Raghav
Bakshi, Advs.
Mr. KG Gopalakrishnan, Adv.

116

+ W.P.(C) 16441/2024, CM APPL. 69421/2024 (Stay)

GURUKIRPA ENTERPRISES THROUGH ITS
PROPRIETOR RANJEETA CHATRATHPetitioner
Through: Mr. Ujjwal Jain, Adv.

versus

COMMISSIONER OF DGST & ORS.Respondents
Through: Mr. Kushal Kumar, SPC with
Mr. Suryansh Gaur, Adv. for



R-3/UOI.

Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-4/CBIC
Mr. Abhinav Sharma, Ms. Avsi
Malik and Ms. Aakriti Jain,
Advs.

117

+ W.P.(C) 16494/2024, CM APPL. 69711/2024 (Interim Stay)

ABDUL GAFFAR PROP. M/S FARHAD
TRADERS

.....Petitioner

Through: Mr. Nitin Gulati & Ms. Reena
Ganohi, Advs.

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Ms. Pratima N. Lakra, CGSC
with Mr. Ankur Yadav, GP, Mr.
Chandan Prajapati and Ms.
Kashish G Baweja, Advs. for
R-1/UOI.
Mr. KG Gopalakrishnan, Adv.

118

+ W.P.(C) 16514/2024, CM APPL. 69757/2024 (Stay)

M/S HINDUSTAN CONSTRUCTION
COMPANY LTD.

.....Petitioner

Through: Mr. Bharat Raichandani, Mr.
Deepak Kumar Khokhar, Ms.
Annweshaa Laskar, Ms. Prachi
Sharma and Mr. Chaitanya G
Tripathi, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

119



+ W.P.(C) 16516/2024, CM APPL. 69760/2024 (Stay)

M/S RELIANT FACILITY MANAGEMENT PRIVATE
LIMITED THROUGH ITS DIRECTOR SMT. RAJNI SINGH

.....Petitioner

Through: Mr. R.P. Singh, Mr. Aman
Sinha, Mr. Nirmal Dixit and
Mr. Yash Aggarwal, Advs.

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
THROUGH ITS CHAIRMAN & ANR.Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Subham Kumar, Mr.
Kumar Abhishek and Mr.
Dipak Raj, Advs. for R1/CBIC.
Mr. KG Gopalakrishnan, Adv.

120

+ W.P.(C) 16543/2024, CM APPL. 69950/2024 (Stay)

MANPAR ICON TECHNOLOGIESPetitioner

Through: Mr. Chinmaya Seth, Mr. A.K.
Seth & Mr. Varun Phore, Advs.

versus

COMMISSIONER OF GST , DEPARTMENT OF TRADE
AND TAXES , NEW DELHI AND ORSRespondents

Through: Mr. Badar Mahmood, SPC for
R-2
Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-4/CBIC
Mr. KG Gopalakrishnan, Adv.

121

+ W.P.(C) 16620/2024, CM APPL. 70344/2024 (Stay)

M/S GARG INDIA PLASTICSPetitioner

Through: Mr. Pranay Jain and Mr. Karan
Singh, Advs.

versus



122
+ UNION OF INDIA & ANR.Respondents
Through: Mr. KG Gopalakrishnan, Adv.
W.P.(C) 16622/2024, CM APPL. 70346/2024 (Stay)
M/S SHIVANGI POLY PRODUCTPetitioner
Through: Mr. Pranay Jain and Mr. Karan Singh, Advs.

versus

123
+ UNION OF INDIA & ANR.Respondents
Through: Mr.Premtosh K. Mishra, CGSC with Mr.Manish Vashist and Ms.Sanya Kalsi, Advs. for UOI. Mr. Harish Kumar Gupta, SSC, CBIC with Mr. Nabil Ahmed, Adv. for R-2.

FABGAR OVERSEAS PVT LTDPetitioner
Through: Mr. Chinmaya Seth, Mr. A.K. Seth & Mr. Varun Phore, Advs.

versus

124
+ COMMISSIONER OF GST AND ORS.Respondents
Through: Mr. Anurag Ojha, SSC with Mr. Subham Kumar and Mr. Dipak Raj, Advs. for R-4/CBIC Mr. KG Gopalakrishnan, Adv.

MANPAR EXIM INCPetitioner
Through: Mr. Chinmaya Seth, Mr. A.K. Seth & Mr. Varun Phore, Advs.

versus

COMMISSIONER OF GST AND ORS.Respondents
Through: Ms.Alpana Pandey, SPC for R2/UOI.



Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-4/CBIC
Mr. KG Gopalakrishnan, Adv.

125

+ W.P.(C) 16710/2024, CM APPL. 70687/2024 (Stay)

ABN INTERNATIONAL

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K.
Seth & Mr. Varun Phore, Advs.

versus

COMMISSIONER OF GST AND ORS.Respondents

Through: Ms. Nikita Sangwan, Mr.
Prakash Chandra Pathak and
Mr. Sandeep Yadav, Advs. for
R-2/UOI.

Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-
4/CBIC.

Mr. KG Gopalakrishnan, Adv.

126

+ W.P.(C) 16717/2024, CM APPL. 70713/2024 (Stay)

CHITRUMAL JEWELS PRIVATE LIMITED THROUGH ITS
AUTHORISED REPRESENTATIVE MR MANOJ KUMAR
MANGLA

.....Petitioner

Through: Ms. Priyanka Singla and Mr.
Tanmay Mangal, Advs.

versus

GOOD AND SERVICE TAX COUNCIL THROUGH THE
SECERATARY GST COUNCIL SECRETARIAT & ORS.

.....Respondent

Through: Ms.Anushree Narain, SSC with
Mr.Ankit Kumar, Adv. for R-1.
Mr. Sumit K. Batra, Adv.

127

+ W.P.(C) 16733/2024, CM APPL. 70744/2024 (Stay)

CHITRUMAL JEWELS PRIVATE LIMITED THROUGH ITS
AUTHORIZED REPRESENTATIVE MR. MANOJ KUMAR



MANGLA

.....Petitioner

Through: Ms. Priyanka Singla and Mr.
Tanmay Mangal, Advs.

versus

GOODS AND SERVICES TAX COUNCIL THROUGH THE
SECRETARY GST COUNCIL SECRETARIAT & ORS.

.....Respondent

Through: Ms. Anushree Narain, SSC with
Mr. Ankit Kumar, Adv. for R-1.
Mr. Sumit K. Batra, Adv.

128

+ W.P.(C) 16763/2024, CM APPL. 70942/2024 (Interim Relief)

INDIA WIRE AND GENERAL MILLS
PRIVATE LIMITED

.....Petitioner

Through: Mr. J.K. Mittal, Mr. Mukesh
Choudhry and Ms. Vandana
Mittal, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Abhinav Sharma, Ms. Avsi
Malik and Ms. Aakriti Jain,
Advs.

129

+ W.P.(C) 16853/2024, CM APPL. 71385/2024 (Interim Stay)

M/S DIVINE CREATIONS

.....Petitioner

Through: Mr. Nitin Gulati & Ms. Reena
Ganohi, Advs.

versus

AVATO, WARD 07, DELHI STATE GOODS AND
SERVICES TAX & ANR.

.....Respondents

Through: Mr. KG Gopalakrishnan, Adv.

130

+ W.P.(C) 16870/2024, CM APPL. 71450/2024 (Stay)

ZETA INTERNATIONAL

.....Petitioner



Through: Mr. Chinmaya Seth, Mr. A.K. Seth & Mr. Varun Phore, Advs.

versus

COMMISSIONER OF GST AND ORS.Respondents

Through: Mr. Kameshwar Nath Mishra, SPC with Ms. Vidya Mishra and Mr. Shubhashish Roy, Advs. for R-2/UOI.
Mr. Anurag Ojha, SSC with Mr. Subham Kumar and Mr. Dipak Raj, Advs. for R-4.
Mr. KG Gopalakrishnan, Adv.

131

+ W.P.(C) 16894/2024, CM APPL. 71589/2024 (Stay)

GAIA OVERSEASPetitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth & Mr. Varun Phore, Advs.

versus

COMMISSIONER OF GST AND ORS.Respondents

Through: Mr. Pradeep Kumar Jha, Adv. for R-2/UOI.
Mr. Anurag Ojha, SSC with Mr. Subham Kumar and Mr. Dipak Raj, Advs. for R-4.
Mr. KG Gopalakrishnan, Adv.

132

+ W.P.(C) 16945/2024, CM APPL. 71775/2024 (Stay)

SARASWATI PRINTERSPetitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth & Mr. Varun Phore, Advs.

versus

COMMISSIONER OF GST AND ORS.Respondents

Through: Mr. Shankar Kumar Jha, SPC, UOI.
Mr. Anurag Ojha, SSC with



Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-4.

133

+ W.P.(C) 16973/2024, CM APPL. 71894/2024 (Stay)

DEV ENTERPRISES THROUGH ITS PROPRIETOR
RAJESH KUMAR ROHILAPetitioner
Through: Mr. Ujjwal Jain, Adv.

versus

COMMISSIONER OF DGST & ORS.Respondents
Through: Appearance not given.

134

+ W.P.(C) 16979/2024, CM APPL. 71902/2024 (Stay)

VIKAS JAIN PROPRIETOR JAINA
TRADING COMPANYPetitioner
Through: Mr. Rajesh Jain, Mr. Virag
Tiwari, Mr. Ramashish , Mr.
Rishabh Jain, Mr. Rajiv
Agarwal & Ms. Tanya
Saraswat, Advs.

versus

PR. COMMISSIONER OF DELHI GOODS
AND SERVICES TAX & ORS.Respondents
Through: Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-3.
Mr. Abhishek Saket, SPC with
Ms. Aparna Tripathi and Ms.
Sanna Harta, Advs.
Mr. Abhinav Sharma, Ms. Avsi
Malik and Ms. Aakriti Jain,
Advs.

135

+ W.P.(C) 17012/2024, CM APPL. 72112/2024 (Stay)



B R CERAMICS P LIMITED THROUGH
ITS DIRECTOR AMIT GUPTAPetitioner
Through: Mr. Ujjwal Jain, Adv.

versus

COMMISSIONER OF DGST & ORS.Respondents
Through: Mr. Ajit Kumar Pathak SPC
along with Mr. Alok Vajpayee
and Ms. Akriti Pathak, Advs.
for R-3.
Ms. Monica Benjamin, SSC for
R-3,4 and 5.
Ms. Vaishali Gupta, PC

136

+ W.P.(C) 17034/2024, CM APPL. 72158/2024 (Stay)

M/S DINODIA FASHIONS THROUGH ITS PROP. SH.
AMIT KUMAR GUPTAPetitioner
Through: Mr. Vineet Bhatia, Ms.
Aamnaya Jagannath Mishra,
Mr. Abhinav Sharde & Mr.
Keshav Garg, Advs.

versus

UNION OF INDIA AND ORS.Respondents
Through: Ms. Kushagra Kumar, SPC for
UOI.
Ms. Vaishali Gupta, PC

137

+ W.P.(C) 17123/2024, CM APPL. 72737/2024 (Interim Stay)

ABDUL GAFFAR (PROP .MS FARHAD
TRADERS)Petitioner
Through: Mr. Nitin Gulati & Ms. Reena
Ganohi, Advs.

versus



UNION OF INDIA & ANR.Respondents
Through: Appearance not given.

138

+ W.P.(C) 17132/2024, CM APPL. 72757/2024 (Interim Relief)

M S LUKSUN INTERNATIONAL THROUGH ITS
PARTNER AJAY KUMAR JAINPetitioner
Through: Mr. M.A. Ansari and Mr.
Tabbassum Firdause, Advs.

versus

GOVT OF NCT OF DELHI THROUGH
CHIEF SECRETARY & ORS.Respondents
Through: Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-4.
Mr. Sameer Vashisht, SC

139

+ W.P.(C) 17144/2024, CM APPL. 72818/2024 (Interim Stay)

ABDUL GAFFAR(PROP.M/ S FARHAD
TRADERS)Petitioner
Through: Mr. Nitin Gulati & Ms. Reena
Ganohi, Advs.

versus

UNION OF INDIA & ANR.Respondents
Through: Appearance not given

140

+ W.P.(C) 17218/2024, CM APPL. 73158/2024 (Interim Relief)

M/S JAIN CEMENT UDYOG THROUGH PROPRIETOR SH.
SANJAY JAINPetitioner
Through: Mr. R.P. Singh, Mr. Aman
Sinha, Mr. Nirmal Dixit and
Mr. Yash Aggarwal, Advs.

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
THROUGH ITS CHAIRMAN & ANR.Respondents



Through: Appearance not given.

141

+ W.P.(C) 17255/2024, CM APPL. 73433/2024 (Stay)

M/S A.S. BUILDERS

.....Petitioner

Through: Mr. Pranay Jain and Mr. Karan Singh, Advs.

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Appearance not given.

142

+ W.P.(C) 17347/2024, CM APPL. 73881/2024 (Interim Relief)

MANISHA SACHAN TRADE NAME M/S MASTERS
LOGISTICS SOLUTIONS

.....Petitioner

Through: Mr. Wahaj Ahmad Khan, Adv.

versus

SALES TAX OFFICER CLASS II/AVATO, WARD 90-
ZONE 8, TRADE AND TAX DEPARTMENT, NEW DELHI
AND ANR.

.....Respondents

Through: Appearance not given.

143

+ W.P.(C) 17557/2024, CM APPL. 74773/2024 (Interim Stay)

M/S SUNRISE METAL IMPEX

.....Petitioner

Through: Mr. Krishnaohan K Menon and
Ms. Parul Sachdeva, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Sumit K. Batra, Adv.
Mr. Kushal Kumar, SPC with
Mr. Suryansh Gaur, Adv. for R-
1



144

+ W.P.(C) 17639/2024

COBBLERZ SHOES

.....Petitioner

Through: Mr. Ajay Garg, Mr. Deepak Singh, Ms. Rupanshi and Ms. Shivani, Advs.

versus

PRINCIPAL COMMISSIONER OF DELHI GOODS AND SERVICE TAX & ORS.

.....Respondents

Through: Ms. Monica Benjamin, SSC for R-1 and 4.

145

+ W.P.(C) 17674/2024, CM APPL. 75225/2024 (Interim Stay)

RAJ KUMAR AGGARWAL(THROUGH LEGAL HEIR SANDEEP AGGARWAL)

.....Petitioner

Through: Mr. Nitin Gulati & Ms. Reena Ganohi, Advs.

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Appearance not given.

146

+ W.P.(C) 17728/2024, CM APPL. 75382/2024 (Stay)

M/S. BALAJI ENGINEERING WORKS THROUGH ITS PROPRIETOR SH. PAWAN KUMAR BANSAL

.....Petitioner

Through: Mr. Vineet Bhatia, Ms. Aamnaya Jagannath Mishra, Mr. Abhinav Sharde & Mr. Keshav Garg, Advs.

versus

UNION OF INDIA AND ORS.

.....Respondents

Through: Appearance not given.

147



+ W.P.(C) 17729/2024, CM APPL. 75383/2024 (Interim Stay)
KOLBROSPetitioner
Through: Mr. Rajesh Mahna, Mr.
Ramanand Roy, Mr. Mayank
Kouts and Ms. Silky Wadhwa,
Advs.
versus

UNION OF INDIA & ORS.Respondents
Through: Mr. KG Gopalakrishnan, Adv.

148

+ W.P.(C) 17753/2024, CM APPL. 75512/2024 (Stay)
M/S FOREVER EXIM INDIA PRIVATE LIMITED
THROUGH ITS DIRECTOR SH. SANJAY JAINPetitioner
Through: Mr. R.P. Singh, Mr. Aman
Sinha, Mr. Nirmal Dixit and
Mr. Yash Aggarwal, Advs.
versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
THROUGH ITS CHAIRMAN & ANR.Respondents
Through: Appearance not given.

149

+ W.P.(C) 17754/2024, CM APPL. 75514/2024 (Interim Stay)
GULSHAN LAL DAWAR PROPRIETOR NARAIN DYES
AND CHEMICALSPetitioner
Through: Mr. Rajesh Jain, Mr. Virag
Tiwari, Mr. Ramashish , Mr.
Rishabh Jain, Mr. Rajiv
Agarwal & Ms. Tanya
Saraswat, Advs.
versus

COMMISSIONER OF DELHI GOODS AND SERVICES
TAX & ANR.Respondents
Through: Mr. Sumit K. Batra, Adv.
Mr. Vinish Phogat, CGSPC for
UOI.



150

+ W.P.(C) 17818/2024, CM APPL. 75844/2024 (Stay)

M/S CHANDGI RAM AND SONS THROUGH ITS
PROPRIETOR SH. ASHOK MITTALPetitioner

Through: Mr. Vineet Bhatia, Ms.
Aamnaya Jagannath Mishra,
Mr. Abhinav Sharde & Mr.
Keshav Garg, Adv.

versus

GOVERNMENT OF NCT OF DELHI & ORS. ...Respondents

Through: Ms. Aakanksha, Adv. for R-1.
Mr. Shubham Tyagi and Ms.
Navruti Ojha, Adv. for R-2.

151

+ W.P.(C) 17838/2024, CM APPL. 75904/2024 (Stay)

RAGHUVIR PRASAD JAIN PROPRIETOR RAGHUVIR
PRASAD JAIN AND SONS THROUGH ITS LEGAL
REPRESENTATIVE AJAY JAINPetitioner

Through: Mr. Ujjwal Jain, Adv.

versus

COMMISSIONER OF DGST & ORS.Respondents

Through: Appearance not given.

152

+ W.P.(C) 17950/2024, CM APPL. 76363/2024 (Stay)

SAURAV BEVERAGES PRIVATE LIMITEDPetitioner

Through: Mr. Jitin Singhal and Mr.
Pravesh Bahuguna, Adv.

versus

UNION OF INDIA & ORS.Respondents

Through: Appearance not given.

153

+ W.P.(C) 17951/2024, CM APPL. 76367/2024 (Stay)



SAURAV BEVERAGES PRIVATE LIMITEDPetitioner
Through: Mr. Jitin Singhal and Mr.
Pravesh Bahuguna, Adv.
versus

UNION OF INDIA & ORS.Respondents
Through: Appearance not given.

154

+ W.P.(C) 17994/2024, CM APPL. 76550/2024 (Stay)

SAURAV BEVERAGES PRIVATE LIMITEDPetitioner
Through: Mr. Jitin Singhal and Mr.
Pravesh Bahuguna, Adv.
versus

UNION OF INDIA & ORS.Respondents
Through: Appearance not given.

155

+ W.P.(C) 88/2025, CM APPL. 288/2025 (Interim Relief)

MAHAVIR ISPAT UDYOG THROUGH IT PROPRIETOR
MR SUNEEL GARGPetitioner
Through: Mr. Rakesh Kumar, Mr.
Parveen Gambhir, Adv.

versus

COMMISSIONER OF DELHI GOODS AND SERVICE TAX
AND OTHERSRespondents
Through: Appearance not given.

156

+ W.P.(C) 89/2025, CM APPL. 302/2025 (Interim Relief)

STAR TRADERS THROUGH ITS PROPRIETOR MR.
ATIMUKT JAINPetitioner
Through: Mr. Rakesh Kumar, Mr.
Parveen Gambhir, Adv.

versus

COMMISSIONER DELHI GOODS AND SERVICE TAX



AND OTHERS

.....Respondents

Through: Appearance not given.

157

+

W.P.(C) 117/2025, CM APPL. 443/2025 (Interim Relief)

TOSHNIWAL ELECTRICALS PVT LTD THROUGH ITS
DIRECTOR MUKUND MAHESHWARIPetitioner

Through: Mr. A.K. Babbar and Mr. Rahul
Chauhan, Advs.

versus

GOVT OF NCT OF DELHI THROUGH
CHIEF SECRETARY & ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-3.

158

+

W.P.(C) 137/2025, CM APPL. 640/2025 (Interim Relief)

ARUN BAREJA, SOLE PROPRIETORPetitioner

Through: Appearance not given.

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Mr. Vivek Sharma, SPC with
Ms. Prerna Singh, Adv.

159

+

W.P.(C) 323/2025, CM APPL. 1540/2025 (Interim Stay)

KOREA MARINE TRANSPORT CO LTDPetitioner

Through: Mr. Pulkit Verma, Adv.

versus

SALES TAX OFFICER CLASS II AVATO
WARD 204 & ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-3.



160

+ W.P.(C) 420/2025, CM APPL. 2093/2025 (Interim Stay)

DAMANPREET SINGH (PROP. M/S ACE
ENTERPRISES)

.....Petitioner

Through: Mr. Nitin Gulati & Ms. Reena
Ganohi, Advs.

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Appearance not given.

161

+ W.P.(C) 445/2025, CM APPL. 2134/2025 (Stay)

M/S ASN TRADING CO. THROUGH ITS PROPRIETOR
SH. ARIF

.....Petitioner

Through: Mr. R.P. Singh, Mr. Aman
Sinha, Mr. Nirmal Dixit and
Mr. Yash Aggarwal, Advs.

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
AND ANR

.....Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs.

162

+ W.P.(C) 479/2025, CM APPL. 2232/2025 (Interim Relief)

M S KRISHNA ENTERPRISES THROUGH ITS
PROPRIETOR DEEPAK BANSAL

.....Petitioner

Through: Mr. M.A. Ansari, Mr.
Tabbassum Firdausa and Mr.
Ahmad Ansari, Advs.

versus

GOVT OF NCT OF DELHI THROUGH CHIEF SECRETARY
& ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.



Dipak Raj, Advs. for R-5.

163

+ W.P.(C) 548/2025, CM APPL. 2489/2025 (Stay)

M/S. SHUDH HOSPITALITY PRIVATE
LIMITED

.....Petitioner

Through: Mr. Akshay Allagh, Adv.

versus

GOODS AND SERVICE TAX OFFICER WARD- 44, DELHI
DEPARTMENT OF TRADE AND TAXES, GOVERNMENT
OF N.C. T. OF DELHI & ANR.

.....Respondents

Through: Mr. Lalitaksh Joshi and Ms.
Ananya Saraogi, Advs. for R-1
and 2.

164

+ W.P.(C) 560/2025

GO AUTO PRIVATE LIMITED

.....Petitioner

Through: Mr. H.C. Bhatia, Mr. Vineet
Bhatia, Mr. Ruchir Bhatia and
Ms. Kiran Aggarwal, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Appearance not given.

165

+ W.P.(C) 669/2025, CM APPL. 3294/2025 (Stay)

SALAK CHAND PROPRIETOR OF S K
ASSOCIATES

.....Petitioner

Through: Mr. Rajesh Mahna, Mr.
Ramanand Roy, Mr. Mayank
Kouts and Ms. Silky Wadhwa,
Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Appearance not given.

166

+ W.P.(C) 807/2025, CM APPL. 3978/2025 (Stay)



ANMOL PURSE AND WALLET THROUGH ITS
PROPRIETOR HARICHANDPetitioner

Through: Mr. M.A. Ansari, Mr.
Tabbassum Firdause and Mr.
Ahmad Ansari, Advs.

versus

GOVT OF NCT OF DELHI THROUGH
CHIEF SECRETARY & ORS.Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-5.

167

+ W.P.(C) 932/2025

M/S OAK SHIPPING SERVICES PVT. LTD.Petitioner

Through: Mr. Vineet Bhatia, Ms.
Aamnaya Jagannath Mishra,
Mr. Abhinav Sharde & Mr.
Keshav Garg, Advs.

versus

UNION OF INDIA AND ORS.Respondents

Through: Mr. Shankar Kumar Jha, SPC
for R-1/UOI.
Ms. Vaishali Gupta, PC.

168

+ W.P.(C) 963/2025, CM APPL. 4780/2025 (Stay)

K.S. IMPEX LTD.Petitioner

Through: Mr. Rajesh Jain, Mr. Virag
Tiwari, Mr. Ramashish , Mr.
Rishabh Jain, Mr. Rajiv
Agarwal & Ms. Tanya
Saraswat, Advs.

versus

THE COMMISSIONER OF DELHI GOODS
AND SERVICES TAX & ANR.Respondents



Through: Appearance not given.

169

+ W.P.(C) 1001/2025, CM APPL. 4969/2025 (Stay)

AMAIRA ENTERPRISES THROUGH PROPRIETOR

KARAN PATNEY

.....Petitioner

Through: Mr. Prabhat Kumar, Ms. Mehak
Dhiman and Mr. Utkarsh
Kumar, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Appearance not given.

170

+ W.P.(C) 1006/2025, CM APPL. 4993/2025

VICKY JAIN (PROP. M/S SHREE PLASTICS)

Petitioner

Through: Mr. Nitin Gulati & Ms. Reena
Ganohi, Adv.

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Appearance not given.

189

+ W.P.(C) 11180/2024 & CM APPL. 46233/2024 (STAY)

M/S SHREE JAIN POLYMERS

.....Petitioner

Through: Mr. Pranay Jain and Mr. Karan
Singh, Adv.

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Appearance not given.

190

+ W.P.(C) 11778/2024 & CM APPL. 48987/2024 (STAY)

M/S SHRI HANUMAN ENTERPRISES

.....Petitioner

Through: Mr. Pranay Jain and Mr. Karan
Singh, Adv.



versus

UNION OF INDIA & ANR.Respondents

Through: Appearance not given.

191

+ W.P.(C) 1200/2025 & CM APPL. 5791/2025 (STAY)

AMAZON DISTRIBUTORS PVT. LTD.Petitioner

Through: Mr. Archit Gupta, Mr. Akarsh Garg, Ms. Chelsy Singhal and Mr. Subhan Shankar Gogoi, Advs.

versus

SALES TAX OFFICER CLASS-II, DELHI & ORS.Respondents

Through: Ms. Vaishali Gupta, PC.

192

+ W.P.(C) 1463/2025 & CM APPL. 7100/2025 (STAY)

M S KESSELS ENGINEERING WORKS PVT LTD
THROUGH ITS DIRECTOR RAJESH
SAWHNEYPetitioner

Through: Mr. M.A. Ansari, Mr. Tabbassum Firdause and Mr. Ahmad Ansari, Advs.

versus

GOVT OF NCT OF DELHI THROUGH CHIEF SECRETARY & ORS.Respondents

Through: Ms. Ritu Reniwal, SRPC with Mr. Mahendra Kumawat, Adv. for R-3.

Mr. Anurag Ojha, SSC with Mr. Subham Kumar, Mr. Dipak Raj and Mr. Kumar Abhishek, Advs. for R-5.

Ms. Ritu Reniwal, SPC with Mr. Mahendra Kumawat, Adv.



193

+ W.P.(C) 1471/2025 & CM APPL. 7113/2025 (STAY)

BALAJI SALES THROUGH ITS PROPRIETOR RAJNI
GUPTA

.....Petitioner

Through: Mr. M.A. Ansari, Mr.
Tabbassum Firdause, Ms.
Samta Sharma and Mr. Pankaj
Mehra, Advs.

versus

GOVT OF NCT OF DELHI & ORS.

.....Respondents

Through: Ms. Vaishali Gupta, PC.
Mr. Anurag Ojha, SSC with
Mr. Subham Kumar, Mr. Dipak
Raj and Mr. Kumar Abhishek,
Advs. for R-5.

194

+ W.P.(C) 1613/2025 & CM APPL. 7831/2025 (STAY)

M/S. MOHAN INTERNATIONAL THROUGH ITS KARTA
MOHIT KAUSHIK

.....Petitioner

Through: Mr. Vineet Bhatia, Adv.

versus

UNION OF INDIA AND ORS.

.....Respondents

Through: Ms. Vaishali Gupta, PC.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN

SHANKAR

ORDER

13.02.2025

%

Mr. Sawhney, learned counsel appearing in W.P.(C)
10477/2024 has concluded his submissions. In order to enable Mr.
Sinha, learned counsel who appears for writ petitioner in W.P.(C)
11262/2024 to commence submissions. Let these matters be called



again on 17.03.2025 in the category of “End of Board”.

Interim orders wherever operating earlier shall continue till the next date of hearing.

CM APPL. 2657/2025 (EX.) in W.P.(C) 560/2025

Allowed, subject to all just exceptions.

The application shall stand disposed of.

YASHWANT VARMA, J

HARISH VAIDYANATHAN SHANKAR, J
FEBRUARY 13, 2025/nd