



\$~68 TO 217 & 222 to 224, 231, 239 to 244, 251 & 254, 258,268,

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

+ **W.P.(C) 16499/2023**

DJST TRADERS PRIVATE LIMITED

.....Petitioner

versus

UNION OF INDIA & ORS.

.....Respondents

WITH

+ **W.P.(C) 15599/2023, W.P.(C) 16075/2023, W.P.(C) 16641/2023,
W.P.(C) 16733/2023, W.P.(C) 16745/2023, W.P.(C) 2567/2024,
W.P.(C) 2866/2024, W.P.(C) 3677/2024, W.P.(C) 6290/2024,
W.P.(C) 755/2024, W.P.(C) 15840/2023, W.P.(C) 17167/2024,
W.P.(C) 5638/2024, W.P.(C) 6169/2024, W.P.(C) 6854/2024,
W.P.(C) 6917/2024, W.P.(C) 7531/2024, W.P.(C) 7896/2024,
W.P.(C) 8184/2024, W.P.(C) 8227/2024, W.P.(C) 9114/2024,
W.P.(C) 9214/2024, W.P.(C) 9546/2024, W.P.(C) 9753/2024,
W.P.(C) 10015/2024, W.P.(C) 11262/2024, W.P.(C) 10477/2024,
W.P.(C) 10590/2024, W.P.(C) 11131/2024, W.P.(C) 11180/2024,
W.P.(C) 12893/2024, W.P.(C) 11267/2024, W.P.(C) 11778/2024,
W.P.(C) 12672/2024, W.P.(C) 13266/2024, W.P.(C) 13671/2024,
W.P.(C) 13884/2024, W.P.(C) 14041/2024, W.P.(C) 14045/2024,
W.P.(C) 14105/2024, W.P.(C) 14331/2024, W.P.(C) 14378/2024,
W.P.(C) 14506/2024, W.P.(C) 14538/2024, W.P.(C) 14575/2024,
W.P.(C) 14596/2024, W.P.(C) 14642/2024, W.P.(C) 14648/2024,
W.P.(C) 14654/2024, W.P.(C) 14873/2024, W.P.(C) 14881/2024,
W.P.(C) 14933/2024, W.P.(C) 14937/2024, W.P.(C) 14982/2024,
W.P.(C) 15011/2024, W.P.(C) 15021/2024, W.P.(C) 15156/2024,
W.P.(C) 15240/2024, W.P.(C) 15253/2024, W.P.(C) 15389/2024,
W.P.(C) 15714/2024, W.P.(C) 15726/2024, W.P.(C) 15814/2024,
W.P.(C) 16072/2024, W.P.(C) 16109/2024, W.P.(C) 16121/2024,
W.P.(C) 16228/2024, W.P.(C) 16393/2024, W.P.(C) 16441/2024,
W.P.(C) 16494/2024, W.P.(C) 16514/2024, W.P.(C) 16516/2024,
W.P.(C) 16543/2024, W.P.(C) 16620/2024, W.P.(C) 16622/2024,
W.P.(C) 16645/2024, W.P.(C) 16698/2024, W.P.(C) 16710/2024,
W.P.(C) 16717/2024, W.P.(C) 16733/2024, W.P.(C) 16763/2024,
W.P.(C) 16853/2024, W.P.(C) 16870/2024, W.P.(C) 16894/2024,
W.P.(C) 16945/2024, W.P.(C) 16973/2024, W.P.(C) 16979/2024,
W.P.(C) 17012/2024, W.P.(C) 17034/2024, W.P.(C) 17123/2024,**



W.P.(C) 17132/2024, W.P.(C) 17144/2024, W.P.(C) 17218/2024,
W.P.(C) 17255/2024, W.P.(C) 17347/2024, W.P.(C) 17557/2024,
W.P.(C) 17639/2024, W.P.(C) 17674/2024, W.P.(C) 17728/2024,
W.P.(C) 17729/2024, W.P.(C) 17753/2024, W.P.(C) 17754/2024,
W.P.(C) 17818/2024, W.P.(C) 17838/2024, W.P.(C) 17950/2024,
W.P.(C) 17951/2024, W.P.(C) 17994/2024, W.P.(C) 88/2025,
W.P.(C) 89/2025, W.P.(C) 117/2025, W.P.(C) 137/2025, W.P.(C)
323/2025, W.P.(C) 420/2025, W.P.(C) 445/2025, W.P.(C) 479/2025,
W.P.(C) 548/2025, W.P.(C) 560/2025, W.P.(C) 669/2025, W.P.(C)
807/2025, W.P.(C) 932/2025, W.P.(C) 963/2025, W.P.(C)
1001/2025, W.P.(C) 1006/2025, W.P.(C) 1463/2025, W.P.(C)
1471/2025, W.P.(C) 1613/2025, W.P.(C) 1804/2025, W.P.(C)
1833/2025, W.P.(C) 1876/2025, W.P.(C) 2006/2025, W.P.(C)
2279/2025, W.P.(C) 2323/2025, W.P.(C) 2351/2025, W.P.(C)
2360/2025, W.P.(C) 2370/2025, W.P.(C) 2803/2025, W.P.(C)
2855/2025, W.P.(C) 2895/2025, W.P.(C) 3106/2025, W.P.(C)
3252/2025, W.P.(C) 3254/2025, W.P.(C) 3265/2025, W.P.(C)
3275/2025, W.P.(C) 4211/2025, W.P.(C) 4414/2025, W.P.(C)
4473/2025, W.P.(C) 4475/2025, W.P.(C) 4484/2025, W.P.(C)
4509/2025, W.P. (C) 4779/2025, W.P. (C) 4891/2025, W.P. (C)
4900/2025, W.P. (C) 5027/2025, W.P. (C) 3704/2025, W.P. (C)
3806/2025, W.P. (C) 3862/2025, W.P. (C) 3887/2025, W.P.(C)
8206/24, W.P. (C) 5076/2025, W.P. (C) 4961/2025, W.P. (C)
4967/2025, W.P. (C) 4983/2025, W.P.(C) 4984/2025, W.P. (C)
5085/2025, W.P. (C) 4716/2025

Appearances:

Petitioners:

Ms. Sangeeta Gulati, Advocate.

Mr. Dharnendra Kumar Rana, Ms. Priyanka Singh and Mr. Tanmay Mangal, Advocates.

Ms. Sangeeta Gulati, Advocate.

Mr. Dharnendra Kumar Rana, Ms. Priyanka Singh and Mr. Tanmay Mangal, Advocates.

Mr. Prabhat Kumar, Advocate.

Ms. Kavita Jha, Sr. Advocate with Mr. Shammi Kapoor, Mr. Sandeep



Gupta and Ms. Swati Agarwal, Advocates.

Mr. Rajesh Jain, Mr. Virag Tiwari, Mr. Ramashish, Mr. Rishabh Jain, Ms. Tanya Saraswat and Mr. Rajeev Agarwal, Advocates.

Mr. Rakesh Kumar, Mr. Avinash Kapoor, Mr. Parveen Gambhir, Mr. Harshit Vashisht, Mr. Shivdeep Kumar Tripathi and Ms. Sonia Kapoor, Advocates.

Mr. Akshay, Advocate.

Mr. Ujjwal Jain, Advocate.

Mr. Chinmaya Seth, Mr. A.K. Seth and Ms. Palak Mathur, Advocates.

Mr. Nitin Gulati and Ms. Reena Gandhi, Advocates.

Mr. Shubham Tyagi and Ms. Nauruti Jha, Advocates.

Mr. Vivek Sarin, Mr. Dhruv Dev Gupta, Mr. Satish C. Kaushik, Advocates.

Ms. Komal Sawhney, Mr. Deepak T., Mr. Rishabh Mishra, Ms. Aakansha Wadhawani and Mr. Nishank Vashisht, Advocates.

Mr. V. Sridharan, Sr. Advocate with Mr. Yogendra Aldak, Mr. Kuna Kapoor, Mr. Sahil Parghi and Mr. Yatharth Tripathi, Advocates.

Mr. Himanshu S. Sinha, Mr. Samyak Jain, Ms. Advetita & Mr. Ishabh Verma, Advocates.

Mr. Ravi Kant Chandhok, Mr. Vasdev Lalwani and Mr. Tushar Sahni, Advocates.

Mr. Rajesh Mahna, Mr. Ramanand Roy, Ms. Silky Wadhwa & Ms. Ridhi Mahna, Advocates.

Mr. M A Ansari & Ms. Tabbassum Firdause, Advocates.

Mr. A K Babar & Mr. B K Tirpathi, Advocates.

Mr. Kishore Kunal, Ms. Ankita Prakash, Ms. Runjhun Pare, Mr. Jayesh Sitlani, Mr. Anuj Kumar & Mr. Govind Gupta, Advocates.

Mr. Kamal Sawhney, Mr. Deepak Thackur, Mr. Rishabh Mishra, Mr. Nishank Vashishta and Ms. Aakansha Wadhwani, Advocates.

Mr. Bharat Raichandani, Mr. Deepak Khokhar, Ms. Annweshaa Laskar, Ms. Prachi Sharma and Mr. Chaitanya G. Tripathi, Advocates.

Mr. Ruchir Bhatia, Mr. Anant Mann, Mr. Abhishek Anand, Advocates.

Mr. Subhash Tanwar, CGSC, Mr. Naveen and Mr. Bhavi Garg, Advocates.

Mr. Puneet Rai, Mr. Sanjay Sharma & Ms. Srishti Sharma, Advocates.

Mr. Siddarth Malhotra, Advocate.

Mr. Ajay Bahl, Mr. Jagjit Singh & Mr. Vikash Shamra, Advocates



Respondents:

Mr. Ramjee Pandey, Advocate.
Mr. Arnav Kumar and Mr. Priyam Gandhi, Advocates.
Mr. Akshay Amritanshu, SSC with Ms. Drishti Saraf and Ms. Pragya Upadhyay, Advocates for R-3 & 4.
Mr. Abhinav Sharma and Ms. Aakriti Jain, Advocates for GNCTD.
Mr. Arnav Kumar and Mr. Priyam Gandhi, Advocates.
Mr. Vivek Sharma, Sr. Panel Counsel with Ms. Perna Singh, Advocate for UOI (Mob. 9810418275).
Mr. Shushil Kumar Pandey, SPC with Mr. Vaibhav Soni, Advocate (Mob. 9873588234). Mr. Jatin Singh, Advocate for UOI.
Mr. Awadhesh Kumar Singh, Advocate for R-1 (Mob. 9667050278).
Mr. Gibran Naushad, SSC with Mr. Harsh Singhal and Mr. Suraj Shekhar Singh, Advocates for CBIC.
Mr. Jatin Singh, SSC (CBIC).
Mr. Rishabh Sahu, Mr. Sameer Sharma and Ms. Shruti Saxena, Advocates for R-1.
Ms. Sangita Malhotra, SPC with Pallavi Talwar and Ms. Urvashi Rajput, Advocates for R-1 (Mob. 8826587368).
Mr. Tushar Sannu, Mr. Parvin Bansal and Ms. Solanki Das, Advocates for GNCTD.
Ms. Monica Benjamin, SSC with Ms. Nancy Jain, Advocate for R-3.
Mr. Kushal Kumar, SPC with Mr. Suryansh Gaur, Advocate for UOI.
Ms. Alpana Pandey, Advocate for UOI.
Mr. Ajit Kumar Pathak, SPC with Mr. A. Vajpayee, Ms. Monika Singh and Ms. Akriti Pathak, Advocates for R-3.
Mr. Awadhesh Kumar Singh, Advocate for R-4 (Mob. 9667050278).
Mr. Kushal Kumar, SPC with Mr. Suryansh Gaur, Advocate for UOI.
Mr. Atul Krishna, SPC for UOI.
Mr. Raghwendra Tiwari, CGSC for UOI (Mob. 9582499135).
Mr. Nitinjya Chaudhary, Sr. Panel Counsel with Mr. Rahul Mourya, Advocate for R-4.
Mr. Mudit Gupta, SSC with Mr. Priyam Gandhi, Advocate for R-4.
Ms. Anju Tyagi, Mr. Ashish Goyal and Mr. Anurag Singhal, Advocates. for R-1.
Ms. Anushree Narain and Mr. Ankit Kumar, Advocates.
Mr. Sameer Vashisht, SC with Ms. Harshita Nathrani, Advocate for



GNCTD.

Mr Raghvendra Shukla, Advocate for UOI.

Mr. Anil Devlal, Advocate.

Mr. Harish Kumar Gupta and Mr. Nabil Ahmed, Advocate for R-2.

Ms. Urvi Mohan, Advocate for GNCTD.

Mr. Aakarsh Srivastava and Ms. Anugya Gupta, Advocates for R-1.

Mr. Piyush Beriwal, Mr. Nikhil Kumar Chaubey and Mr. Jyotsha Vyas, Advocates.

Mr. Mridul Jain and Ms. Ruby Sharma, Advocates for R-3.

Mr. Shubham Tyagi and Ms. Nauruti Jha, Advocates for R-1 &2.

Mr. Vedant Kapur, Advocate.

Mr. Vikas Kumar Sharma, Advocate for R-1.

Mr. Arnav Kumar and Mr. Priyam Gandhi, Advocate for R&5.

Mr. Aditya Singla, SSC, CBIC and Ms. Arya Suresh Nair, Advocate.

Mr. Akash Vajpai & Ms. Vaibhavi Mittal, Advocates for R-1.

Mr. Soumava Karmakar and Ms. Jyoti Bajaj, Advocates for UOI.

Mr. Abhishek Saket, Mr. Manish Madhukar and Mr. Abhigyan, Advocates for UOI.

Mr. R. Ramachandran and Mr. Prateek Dhir, Advocates for R-2 &3.

Ms. Vaishali Gupta, Advocate for GNCTD.

Mr. Sushil Kumar Pandey and Mr. Vaibhav Soni, Advocates for R-1

Mr. Shok Chandra and Mr. Sankalp Sharma, Advocates for R-4.

Mr. Ravi Kant Srivastava and Mr. Robert Laishram, Advocates for UOI.

Mr. Avtaar Singh Deol, Advocates for UOI.

Mr. Abhinav Singh and Mr. Ajay Kumar Singh, Advocates for GNCTD.

Mr. Kunwar Raj Singh, Advocate for Mr. K. G. Gopalakrishnan, Advocate.

Mr. Avnish Singh and Mr. Anant Yadav, Advocates.

Mr. Balendu Shekhar, CGSC, Mr. Krishna Chaitanya, Mr. Rajkumar Maurya & Ms. Tanisha Samanta, Advocates for R-1.

Mr. Chetanya Puri, Advocate.

Ms. Pratima N. Lakra, CGSC with Mr. Ankur Yadav, Mr. Chandan Prajapati & Mr. Shailendra Kumar Mishra, Advocates for R-1.

Mr. Dhruv Rohatgi, Mrs. Chandrika Sachdev & Mr. Dhruv Kumar, Advocates for GNCTD.

Mr. Sumit K. Batra, Advocate for GNCTD.



Ms. Vertika Sharma & Mr. Kunal Goswami, Advocate for R-1.
Mr. Vinay Yadav, SPC with Ms. Kamna Behrani and Mr. Ansh Kalra, Advocates for R-1.
Mr. Shlok Chandra & Mr. Sankalp Sharma, Advocates.
Ms. Abha Malhotra & Ms. Aayushi Thandassery, Advocate for UOI.
Mr. Brijesh Yadav, SPC along with Ms. Nikita, Mr. Prakash Chandra Pathak & Mr. Sandeep Yadav, Advocates.
Mr. Ripudaman Bhardwaj CGSC with Mr. Amit Kumar Rana, Advocate for UOI.
Mr. Arun Khatri, SSC with Ms. Anoushka Bhalla, Advocates.
Mr. Arnav Kumar & Mr. Priyam Gandhi, Advocates.
Mr. Vikas Kr. Sharma, Advocate for UOI.
Mr. Shubham Tyagi and Ms Navruti Ojha, Advocates.
Mr. Ashish Goyal & Mr. Anurag Singhal, Advocates.
Mr. Niraj Kumar & Mr. Chaitanya Kumar, Advocates.
Ms. Anju Tyagi, Advocate.
Mr. Raj Kumar Yadav, Mr. Vaibhav Bhardwaj and Ms Tripti Sinha, Advocates.
Mr. Atul Tripathi, Mr. Shubham Mishra & Mr. Gaurav Mani Tripathi, Advocates.
Mr. Anil Kumar Saxena and Mr. Rajendra Rawat, Advocates.
Mr Sourabh Gupta, Advocate.
Mr Sahaj Garg, Advocate.
Mr. Sushil raja & Mr. Devender Singh, Advocates.
Mr. Badar Mahmood & Mr. Ammar Ahmad, Advocates.
Mr. Pradeep Kumar Jha, Advocate.
Mr Abhishek Khanna, Mr Parvesh Khanna ,Mr Ashish Khanna and Miss Shakshi Raj, Advocates.
Mr. Subodh Kumar Kaushik and Mr. Chhaya Sharma, Advocates.
Ms. Neha Malik, Advocate.
Mr. Akash Panwar, Advocate.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

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22.04.2025

1. This hearing has been done through hybrid mode.



2. These are a batch of over 150 writ petitions that have been filed under Article 226 of the Constitution of India raising issues in respect of delayed issuance of show cause notices and/or delay in passing of Orders-in-Original. Some petitions have also raised challenges to the *vires* of multiple notifications as tabulated herein below:

<u>S. No.</u>	<u>Notification</u>	<u>Date of Issuance of Notification</u>	<u>Extension granted by the Notification</u>
1	Notification No. 09 of 2023(Central Tax)	31 st March, 2023	(i) for the financial year 2017-18, up to the 31st day of December, 2023; (ii) for the financial year 2018-19, up to the 31st day of March, 2024; (iii) for the financial year 2019-20, up to the 30th day of June, 2024.
2	Notification No. 56 of 2023 (Central Tax)	28 th December, 2023	(i) for the financial year 2018-19, up to the 30th day of April, 2024; (ii) for the financial year 2019-20, up to the 31 st day of August, 2024.
3	Notification No. 09 of 2023 (State Tax)	22 nd June, 2023	(i) for the financial year 2017-18, up to the 31st day of December, 2023; (ii) for the financial year 2018-19, up to the 31st day of March, 2024; (iii) for the financial year 2019-20, up to the 30th day of June, 2024.
4	Notification No. 56 of 2023 (State Tax)	11 th July, 2024	(i) for the financial year 2018-19, up to the 30th day of April, 2024; (ii) for the financial year 2019-20, up to the 31st day of August, 2024.



3. These notifications had extended the deadlines for issuing SCNs and passing adjudication orders, owing to the delays caused and challenges faced by the Department, during the COVID-19 pandemic.

4. Submissions have been heard in part. The broad challenge to both sets of Notifications is on the ground that the proper procedure was not followed prior to the issuance of the same. In terms of Section 168A, prior recommendation of the GST Council is essential for extending deadlines. In respect of Notification no.9, the recommendation was made prior to the issuance of the same. However, insofar as Notification No. 56/2023 (Central Tax) the challenge is that the extension was granted contrary to the mandate under Section 168A of the Central Goods and Services Tax Act, 2017 and ratification was given subsequent to the issuance of the notification. The notification incorrectly states that it was on the recommendation of the GST Council. Insofar as the Notification No. 56 of 2023 (State Tax) is concerned, the challenge is to the effect that the same was issued on 11th July, 2024 after the expiry of the limitation in terms of the Notification No.13 of 2022 (State Tax).

5. In fact, Notification Nos. 09 and 56 of 2023 (Central Tax) were challenged before various other High Courts. The Allahabad Court¹ has upheld the validity of Notification no.9. The Patna High Court² has upheld the validity of Notification no.56. Whereas, the Guwahati High Court³ has

¹ *M/s Graziano Trasmissioni v. Goods and Services Tax and 5 Others and other connected matters (Writ Tax No. - 1256 of 2023 and other connected matters decided on 31st March, 2024)*

² *M/s Barhonia Engicon Private Ltd v. State of Bihar & Ors and other connected matters (Civil Writ Jurisdiction Case No.4180 of 2024 and other connected matters decided on 27th November, 2024)*

³ *M/s Barkataki Print and Media Services v. Union of India & Ors and other connected matters (WP(C)/3585/2024 and other connected matters decided on 19th September, 2024)*



quashed Notification No. 56 of 2023 (Central Tax).

6. The Telangana High Court⁴ while not delving into the *vires* of the assailed notifications, made certain observations in respect of invalidity of Notification No. 56 of 2023 (Central Tax). This judgment of the Telangana High Court is now presently under consideration by the Supreme Court in ***S.L.P No 4240/2025*** titled ***M/s HCC-SEW-MEIL-AAG JV v. Assistant Commissioner of State Tax & Ors.*** The Supreme Court *vide* order dated 21st February, 2025, passed the following order in the said case:

“1. The subject matter of challenge before the High Court was to the legality, validity and propriety of the Notification No.13/2022 dated 5-7-2022 & Notification Nos.9 and 56 of 2023 dated 31-3-2023 & 8-12-2023 respectively.

2. However, in the present petition, we are concerned with Notification Nos.9 & 56/2023 dated 31-3-2023 respectively.

3. These Notifications have been issued in the purported exercise of power under Section 168 (A) of the Central Goods and Services Tax Act. 2017 (for short, the "GST Act").

4. We have heard Dr. S. Muralidhar, the learned Senior counsel appearing for the petitioner.

5. The issue that falls for the consideration of this Court is whether the time limit for adjudication of show cause notice and passing order under Section 73 of the GST Act and SGST Act (Telangana GST Act) for financial year 2019-2020 could have been extended by issuing the Notifications in question under Section 168-A of the GST Act.

6. There are many other issues also arising for

⁴ *M/s Brunda Infra Private Ltd v. The Additional Commissioner of Central Tax & Ors and other connected matters (Writ Petition Nos.1154 of 2024 and other connected matters decided on 2nd January, 2025)*



consideration in this matter.

7. Dr. Muralidhar pointed out that there is a cleavage of opinion amongst different High Courts of the country.

8. Issue notice on the SLP as also on the prayer for interim relief, returnable on 7-3-2025.”

7. In the meantime, the challenges were also pending before the Bombay High Court⁵ and the Punjab and Haryana High Court⁶. In the Punjab and Haryana High Court *vide* order dated 12th March, 2025, all the writ petitions have been disposed of in terms of the interim orders passed therein. The operative portion of the said order reads as under:

“65. Almost all the issues, which have been raised before us in these present connected cases and have been noticed hereinabove, are the subject matter of the Hon'ble Supreme Court in the aforesaid SLP

66. Keeping in view the judicial discipline, we refrain from giving our opinion with respect to the vires of Section 168-A of the Act as well as the notifications issued in purported exercise of power under Section 168-A of the Act which have been challenged, and we direct that all these present connected cases shall be governed by the judgment passed by the Hon'ble Supreme Court and the decision thereto shall be binding on these cases too.

67. Since the matter is pending before the Hon'ble Supreme Court, the interim order passed in the present cases, would continue to operate and would be governed by the final adjudication by the Supreme Court on the issues in the aforesaid SLP-4240-2025.

68. In view of the aforesaid, all these connected cases

⁵ *Aspect Integrated IT Private Ltd v. Union of India and Ors.*(WP/3963/2024, High Court of Judicature at Bombay Nagpur Bench at Nagpur)

⁶ *M/s Garg Rice Mills And Ors v. State of Punjab & Ors and other connected matters*(CWP-1138-2024 (O&M) and other connected matters decided on 12th March, 2025)



are disposed of accordingly along with pending applications, if any.”

8. The Court has heard Id. Counsels for the parties for a substantial period today. A perusal of the above would show that various High Courts have taken a view and the matter is squarely now pending before the Supreme Court.

9. Apart from the challenge to the notifications itself, various counsels submit that even if the same are upheld, they would still pray for relief for the parties as the Petitioners have been unable to file replies due to several reasons and were unable to avail of personal hearings in most cases. In effect therefore in most cases the adjudication orders are passed *ex-parte*. Huge demands have been raised and even penalties have been imposed.

10. Broadly, there are six categories of cases which are pending before this Court. While the issue concerning the validity of the impugned notifications is presently under consideration before the Supreme Court, this Court is of the *prima facie* view that, depending upon the categories of petitions, orders can be passed affording an opportunity to the Petitioners to place their stand before the adjudicating authority. In some cases, proceedings including appellate remedies may be permitted to be pursued by the Petitioners, without delving into the question of the validity of the said notifications at this stage.

11. The said categories and proposed reliefs have been broadly put to the parties today. They may seek instructions and revert by tomorrow *i.e.*, 23rd April, 2025.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

APRIL 22, 2025dj/Ar.