



\$~152, 171-176, 178, 180-183, 185, 187-192, 194-207, 209-234, 236-238,  
240-273, 276-295

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

+ **W.P.(C) 3677/2024**

SINGLA ENTERPRISES THROUGH ITS PROPRIETOR MR SHIV  
KUMAR SINGHAL .....Petitioner

versus

COMMISSIONER OF DELHI GOODS AND SERVICE TAX AND  
OTHERS .....Respondents

**WITH**

**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) 12672/2024, W.P.(C) 13671/2024, W.P.(C) 13884/2024,  
W.P.(C) 14041/2024, W.P.(C) 14045/2024, W.P.(C) 14331/2024,  
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) 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) 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) 17144/2024, W.P.(C) 17218/2024,  
W.P.(C) 17255/2024, 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) 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) 4891/2025, W.P.(C) 4900/2025

**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. Akshay Aulakh, 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. 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 Vashisth, 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. Vineet Bhatia, Mr. Aamnaya J. Mishra, Mr. Keshav Garg, Mr. Abhinav Sharade & Ms. Anu Aggarwal, Advs.

Mr. Monis Khan, Mr. Wahaj Ahmad Khan, Advs.

Ms. Richa Kumari, Mr. Pawan, Mr. Ravi Rathore and Mr. Yatin Bhutani, Advocates.

Ms. Nirmal Dixit and Mr. Yash Aggarwal, Advocates.

Mr. Rakesh Kumar, Mr Parveen Gambhir, Mr. Akul Mangla and Ms. Minakshi Jain, Advocates.

### **Respondents:**

Mr. Shubham Tyagi, SSC with Ms. Nauruti Ojha, Advocates for R-2.

Mr. Arnav Kumar and Mr. Priyam Gandhi, Advocates for R-3 & 4.

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-3 in Item No. 272 and



292 (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, SSC CBIC with 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, SPC with 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, SPC with Ms. Jyoti Bajaj, Adv. for UOI.  
Mr. Abhishek Saket, SPC with Mr. Abhigyan, Advocate for UOI.  
Mr. R. Ramachandran, Sr. Sanding Counsel with 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, Advs. for UOI.  
Mr. Avtaar Singh Deol, Advocates for UOI.  
Mr. Abhinav Singh and Mr. Ajay Kumar Singh, Advs. 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, SPC for UOI.  
Mr. Niraj Kumar & Mr. Chaitanya Kumar, Advocates.  
Ms. Anju Tyagi, Advocate.  
Mr. Raj Kumar Yadav, SPC with Mr. Vaibhav Bhardwaj and Ms  
Tripti Sinha, Advocates for UOI/R-3  
Mr. Atul Tripathi, SSC CBIC with Mr. Shubham Mishra & Mr.  
Gaurav Mani Tripathi, Advocates for R-2.  
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, SPC with Mr Parvesh Khanna, Mr Ashish  
Khanna and Miss Shakshi Raj, Advocates.  
Mr. Sarvan Kumar, SPC for UOI.  
Mr. Raghvendra Tiwari, SPC for UOI.  
Mr. Pranay Mohan Govil, Sr. Standing Counsel.  
Ms. Arti Bansal, SPC for UOI with Ms. Shruti Goel, Advocate.  
Mr. Akash Verma, Sr. Standing Counsel with Ms. Aanchal Uppal,  
Adv. for R-1 & 2.  
Ms. Samiksha Godiyal & Mr. Tenzing N. Bhutia, Advs. for R-1 & 2.  
Ms. Neha Malik, Sr. SC for R-3 & 4.

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE RAJNEESH KUMAR GUPTA**

**ORDER**

% **23.04.2025**

1. This hearing has been done through hybrid mode.
2. List all these matters on 5<sup>th</sup> May, 2025 along with the **W.P.(C) 15599/2023**.

**PRATHIBA M. SINGH, J.**

**RAJNEESH KUMAR GUPTA, J.**

**APRIL 23, 2025**