



\$~101 to 168 & 6, 11, 12, 54, 55, 93

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

+ **W.P.(C) 16710/2024 & CM APPL. 70687/2024**

ABN INTERNATIONAL

.....Petitioner

versus

COMMISSIONER OF GST AND ORS.
WITH

.....Respondents

+ **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) 17729/202, 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) 5372/2025, W.P.(C) 5382/2025, W.P.(C) 10477/2024,
W.P.(C) 10590/2024 & W.P.(C) 16494/2024**

Appearance:



Petitioners:

Mr. Ruchir Bhatia and Mr. Abhishek Anand, Advocates.
Mr. M A Ansari and Mr. Tabbassum Firdause, Advocates.
Mr. Ujjwal Jain, Advocate.
Mr. Nitin Gulati, Advocate.
Mr. Vineet Bhatia, Mr. Aamnaya J. Mishra, Mr. Keshav Garg and Mr. Abhinav Sharde, Advocates.
Ms. Anjali Jha Manish, Mr. Priyadarshi Manish, Mr. Shreyansh Kushwaha and Mr. Aman Ahluwalia, Advocates.
Mr. Jitin Singhal & Mr. Jatin Kumar Gaur, Advocates.
Mr. Akshay Allagh, Advocate.
Mr. Chinmaya Seth, Mr. A.K. Seth, Ms. Palak Mathur.

Respondents:

Ms. Arushi Singh, SPC (Mob. 9181200688).
Mr. Ashish Goyal, Senior Panel Counsel with Mr. Anurag Singhal, Advocate.
Mr. R. Ramahandran, SSC with Mr. Prateek Dhir, Advocate.
Mr. Aakarsh Srivastava, SSC with Ms. A. Gupta, Advocate.
Mr. Abhinav Singh, Mr. Ajay Kumar Singh and Mr. Kuldeep Singh, Advocates for GNCTD.
Mr. Vikrant N.Goyal, Mr. Sumit Goswami and Mr. Nishu Dagar, Advocates for UOI.
Ms. Urvi Mohan, Advocate for GNCTD.
Mr. Kushagra Kumar, SPC for UOI.
Mr. Harish Kuymar Gupta, SSC, CBIC with Mr. Garurav Sharma, Advocate.
Mr. Gibran Naushad, Senior Standing Counsel with Mr. Harsh Singhal and Mr. Suraj Shekhar Singh, Advocates.
Mr. Wahaj Ahmad Khan and Mr. Monis Khan,



Advocates.

Mr. Tushar Sannu and Mr. Gauransh Vyas,
Advocates for GNCTD.

Mr. Anurag Ojha, SSC with Mr. Subham Kumar
and Mr. Dipak Raj, Advocates.

Mr. Awadhesh Kumar Singh, Advocate.

Mr. Subhash Tanwar, CGSC with Mr. Naveen and
Ms. Bhavi Garg, Advocates for UOI.

Mr. K.G. Gopalkrishnan, Mr. Nish Mohandas and
Mr. Kunwar Raj Singh, Advocates.

Mr. Ajit Kumar Pathak, SPC with Mr. Alok
Vajpayee, Mr. Rishav Dubey & Ms. Akriti Pathak
Advocates.

Mr. Shubham Tyagi SSC CBIC & Ms. Navruti
Ojha, Advocates.

Ms. Monica Benjamin SSC with Ms. Nancy Jain
Advocate.

Mr. Mridul Jain, SPC with Ms. Ruby Sharma,
Advocate.

Mr. Kameshwar Nath Mishra, Sr. Panel Counsel
with Mr. Shubhashish Roy, Ms. Manisha and Ms.
Vidya Mishra, Advocates for UOI.

Mr. Lalitaksh Joshi and Ms. Ananya Sanjiv Saraogi,
Advocates.

Mr. Mridul Jain Senior Panel Counsel and Ms.
Ruby Sharma Advocate.

Mr. Vinish Phoghat, CGSC for UOI.

Mr. Abhishek Saket (SPCG) with Mr. Abhigyan,
Advocate for UOI.

Ms. Anju Tyagi- Sr. Panel Counsel with Mr.
Anurag Singhal Advocate.

Mr. Vivek Sharma Senior Panel Counsel with Ms.
Prernaa Singh Advocate.

Mr. Abdhesh Chaudhary CGSC and Ms. Geetanjali
Setia, Advocates.

Mr. Rishabh Sahu Sr. Panel. Counsel with Mr.
Sameer Sharma, Advocate.

Mr. Shlok Chandra, Sr. Standing Counsel & Mr.



Sankalp Sharma, Advocate.

Mr. Atul Tripathi, SSC, CBIC with Mr. Gaurav Mani Tripathi and Mr. Shubham Mishra, Advocates.

Mr. Awadhesh Kumar Singh, Advocate.

Mr. Vinay Yadav, SPC with Ms. Kamna Behrani, Mr. Ansh Kalra and Mr. Divyanshu Sinha, Advocates.

Ms. Pratima N. Lakra, CGSC with Mr. Chandan Prajapati, Adv. & Mr. Shailendra Kumar Mishra, Advocates.

Ms. Anushree Narain, SSC with Mr. Ankit Kumar, Advocate.

Mr. Harsh Kumar, SPC for UOI.

Mr. Sumit K. Batra, Advocate.

Mr. Ankur Yadav, Advocate.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% 05.05.2025

1. This hearing has been done through hybrid mode.
2. No time left. It is already 04:30 P.M.
3. List on 07th May, 2025 at 10:00 A.M.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

MAY 5, 2025/v/MR