



\$~1, 17, 19 TO 29 (SDB)

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

+ **W.P.(C) 6293/2019**  
BHARTI TELEMEDIA LTD. ....Petitioner  
versus  
UNION OF INDIA & ORS. ....Respondents  
~2 WITH  
+ **W.P.(C) 6895/2020**  
BHARTI TELEMEDIA LIMITED ....Petitioner  
versus  
UNION OF INDIA & ORS. ....Respondents  
~3 WITH  
+ **W.P.(C) 13097/2019 & CM APPL. 53392/2019**  
SALES TAX, BAR ASSOCIATION (REGD.) & ANR. ....Petitioners  
versus  
UNION OF INDIA & ORS. ....Respondents  
~4 WITH  
+ **W.P.(C) 13154/2019**  
HIMANSHU MOHTA AND ASSOCIATES ....Petitioner  
versus  
UNION OF INDIA & ORS. ....Respondents  
~5 WITH  
+ **W.P.(C) 6914/2020**  
BHARTI AIRTEL LIMITED ....Petitioner  
versus  
UNION OF INDIA & ORS. ....Respondents  
~6 WITH  
+ **W.P.(C) 10385/2020 & CM APPL.32887/2020**  
INSTAKART SERVICES PRIVATE LIMITED ....Petitioner  
versus  
DIRECTORATE GENERAL OF GST INTELLIGENCE  
HEADQUARTERS - THROUGH SENIOR INTELLIGENCE  
OFFICER ....Respondent  
~7 WITH  
+ **W.P.(C) 1668/2021**  
UFLIX INDUSTRIES ....Petitioner



~8  
+  
versus  
UNION OF INDIA & ORS. ....Respondents  
WITH  
**W.P.(C) 14350/2021**  
NORTH INDIA LEAD MANUFACTURERS  
ASSOCIATION(NILMA) .....Petitioner  
versus  
UNION OF INDIA AND ORS .....Respondents  
~9  
+  
WITH  
**W.P.(C) 12475/2022**  
M/S IAN CONSULTANCY LLP .....Petitioner  
versus  
UNION OF INDIA & ORS .....Respondents  
~10  
+  
WITH  
**W.P.(C) 5908/2023**  
NGKA & ASSOCIATES LLP THROUGH ITS PARTNER, MR.  
SHUBHAM AGARWAL, .....Petitioner  
versus  
UNION OF INDIA THROUGH SECRETARY, MINISTRY OF  
FINANCE, DEPARTMENT OF REVENUE & ORS.....Respondents  
~11  
+  
WITH  
**W.P.(C) 3129/2024**  
M/S KANAK CCR LTD .....Petitioner  
versus  
UNION OF INDIA & ORS. ....Respondents  
~12  
+  
WITH  
**W.P.(C) 5336/2024**  
M/S. PCJ POLYMERS THROUGH ITS PROPRIETOR SH.  
YOGESH JAIN .....Petitioner  
versus  
UNION OF INDIA AND ORS. ....Respondents  
~13  
+  
WITH  
**W.P.(C) 13279/2024 & CM APPL. 55480/2024**  
NAVBHARAT PAPER .....Petitioner  
versus  
DEPUTY COMMISSIONER, CENTRAL TAXES GST MUNDKA  
DIVISION NEW DELHI .....Respondent  
~14  
WITH



- + **W.P.(C) 15098/2024 & CM APPL. 63230/2024**  
M/S UPPALS EXCLUSIVE RESIDENCE LLP .....Petitioner  
versus  
UNION OF INDIA & ORS. ....Respondents  
~15 WITH
- + **W.P.(C) 16593/2024 & CM APPL. 70147/2024**  
M/S SHUDH GARWHAL PANEER NIRMATA  
SANGH THROUGH ITS PROPRIETOR  
SH ASHWANI KUMAR ....Petitioner  
versus  
UNION OF INDIA & ORS. ....Respondents  
~16 WITH
- + **W.P.(C) 17053/2024 & CM APPL. 72323/2024**  
M/S WELLNESS MARKETING EXI PVT. LTD. ....Petitioner  
versus  
UNION OF INDIA AND ORS. ....Respondents  
~17 WITH
- + **W.P.(C) 17057/2024 & CM APPL. 72327/2024**  
M/S. RPJ POLYMERS THROUGH ITS PROPRIETOR  
SH. RAHUL JAIN ....Petitioner  
versus  
UNION OF INDIA AND ORS. ....Respondents  
~19 WITH
- + **W.P.(C) 17540/2024 & CM APPL. 74706/2024**  
M/S. AUTHENTIC EXPORT THROUGH ITS PROP. SH. PULKIT  
GUPTA ....Petitioner  
versus  
UNION OF INDIA AND ORS. ....Respondents  
~20 WITH
- + **W.P.(C) 94/2025 & CM APPL. 372/2025**  
PARDEEP KUMAR SHARMA PROPRIETOR SHARMA STEEL  
AND SONS ....Petitioner  
versus  
THE UNION OF INDIA REVENUE SECRETARY, MINISTRY OF  
FINANCE & ORS. ....Respondents  
~21 WITH



- + **W.P.(C) 7014/2025 & CM APPLs.31589/2025, 12163/2026**  
M/S UPPAL HOUSING PVT. LTD .....Petitioner  
versus  
UNION OF INDIA & ORS. ....Respondents  
~22 WITH  
+ **W.P.(C) 9035/2025, CM APPL. 38455/2025 & CM APPL. 59001/2025**  
SHRI KRISHNA IMPEX .....Petitioner  
versus  
UNION OF INDIA & ORS. ....Respondents  
~23 WITH  
+ **W.P.(C) 10402/2025 & CM APPL. 43245/2025**  
M/S MOHAN ENTERPRISES THROUGH ITS PROPRIETOR  
PALKUSH SINGHAL .....Petitioner  
versus  
SALES TAX OFFICER CLASS II AVATO WARD 21 ZONE 2  
DELHI & ORS. .... Respondents  
~24 WITH  
+ **W.P.(C) 11258/2025 & CM APPL. 46259/2025**  
RAJESH KUMAR SHARMA PROPRIETOR  
DEVESHI STEELS .....Petitioner  
versus  
GOVT OF NCT OF DELHI THROUGH CHIEF  
SECRETARY & ORS. ....Respondents  
~25 WITH  
+ **W.P.(C) 13441/2025 & CM APPL. 55219/2025**  
M/S NAMAN VIDYUT ENTERPRISES LLP THROUGH ITS  
PARTNER SH. ASHISH KRIPLANI .....Petitioner  
versus  
UNION OF INDIA AND ORS. ....Respondents  
~26 WITH  
+ **W.P.(C) 14336/2025, CM APPL. 58762/2025, CM APPL. 58763/2025 & CM APPL. 58764/2025**  
VINOD KUMAR PROPRIETOR  
JANAKNANDINI STEELS .....Petitioner  
versus  
GOVT OF NCT OF DELHI THROUGH CHIEF  
SECRETARY & ORS. ....Respondents



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WITH

**W.P.(C) 14536/2025 & CM APPL. 59658/2025**

KARAN KUMAR AGARWAL & HUF PROPRIETOR

M/S MANYATA ENTERPRISES

.....Petitioner

versus

GOVT OF NCT OF DELHI THROUGH CHIEF

SECRETARY & ORS.

.... Respondents

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WITH

**W.P.(C) 16908/2025 & CM APPL. 69535/2025**

KIRAN AGARWAL PROPRIETOR JAI SHRI SANWARIYA

TRADERS

.....Petitioner

versus

GOVT OF NCT OF DELHI THROUGH CHIEF SECRETARY &

ORS.

.....Respondents

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+

AND

**W.P.(C) 17294/2025 & CM APPL. 71227/2025**

PCJ POLYMERS THROUGH ITS PROPRIETOR SH. YOGESH

JAIN

.....Petitioner

versus

COMMISSIONER OF CGST, DELHI WEST

AND ORS.

.....Respondents

**Appearances:**

**For Petitioners:**

Mr. Tarun Gulati, Sr. Adv. with Mr. Kishore Kunal, Ms. Ashome Shandilya & Ms. Runjhun Pare, Advs. in **Item 6**. (M: 9871278561)

Ms. Ajinkya Tiwari with Mr. Sanjay Sharma, Advs. in **Item 3**. (M: 8989428226)

Mr. Tushar Jarwal, Mr. Rahul Sateja, Ms. Daliya Singh & Mr. Faraahat Ashar Shahab, Advs. in **Items 1, 2, 5**. (M: 9999359028)

Ms. Kavita Jha, Sr. Adv. with Mr. Shammi Kapoor & Mr. Sandeep Gupta, Advs. in **Item 13**. (M: 9810148827)

Mr. A. K. Babbar & Mr. Ankur Sethi, Advs. in **Items 24, 26, 27, 28**. (M: 9899760090)

Dr. Avinash Poddar, Ms. Samiksha Goswami, Mr. Awadhesh Sharma & Ms. Rudrani Mishra, Advs. in **Item 7**. (M: 7503304002)

Mr. Puneet Agrawal, Ms. Mansi Khurana, Ms. Shruti Garg & Mr. Chetan Kumar Shukla, Advs. in **Items 14, 22**.

Mr. Sameer Sood with Mr. Jatin Mandovaria, Advs. in **Item 9**. (M:



9999345900)

Mr. Rajat Mittal, Mr. Subham Kumar, Ms. Akriti Anand, Ms. Krati Agrawal and Mr. Priyanshu, Advs. in **Item 8**. (M: 6200388793)

Mr. Vineet Bhatia & Mr. Keshav Garg, Advs. in **Items 12, 15, 16, 17, 25 & 29**. (M: 9811081159)

**For Respondents:**

Mr. Premtosh K Mishra, CGSC with Mr. Jagdish Chandra Solanki CGSC, Radhika Vishwajeet Dubey CGSC with Mr. Atul Tiwari, Adv. in **Items 1 to 29** for UOI. (M: 9670407033)

Mr. Syed Abdul Haseeb, CGSC with Mr. Muhammad Aamir Khan Advocate for UOI in **Item 14**. (M: 9811962385)

Ms. Shagun Shahi Chugh, Mr. Varun Chugh and Ms. Ayushi Agarwal, Advs. for UOI. in **Item 11**. (M: 8630164988)

Ms. Anushree Narain, SSC with Mr. Naman Choula & Mr. Yamit Jetley, Advs. (9620577466)

Mr. Avni Singh with Mr. Abhimanyu Kapoor, Advs.

Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Mr. Vipul Kumar & Mr. Avinash Shukla, Adv. in **Item 18, 19**. (M: 9650143585)

Mr. Aditya Bharat Manubarwala, Mr. Gopal Singh Ms. Tanishka Grover & Mr. Harsh Tyagi, Advs. in **Item 11**. (M:7017406831)

Mr. Akash Panwar, SSC, with Ms. Jasleen Kaur Anan, Adv. (9953908411)

Mr J K Tripathi, SPC for UOI in **Item 16**. (M: 9810643077)

Mr. Rajesh Gogna, Ms. Rebina Rai & Mr. Shivam Tiwari Advocates (7865913196)

Ms. Nidhi Gupta & Mr. Anunay Mishra, Advs. for R-7 in **Item 9**. (9810854786)

Mr. Ravi Kant Srivastava, SPC with Mr. Robert Laishram & Ms. Sneha Ojha, Advs. in Item 12, 24. (9654431773)

Ms. Urvi Mohan, Adv. for GNCTD in **Items 23, 25, 27, 28**. (M: 7718992441)

Mr. Akash Verma, SSC, CBIC with Mr. Teevra Mishra & Ms. Aanchal Uppal, Advs. in **Item 12**. (M:9697980007)

Mr. Ruchir Mishra, Mr. Sanjiv Kumar Saxena, Mr. Mukesh Kumar Tiwari, Ms. Poonam Shukla, Ms. Reba Jena Mishra, Advs. in **Item 1**. (M: 9811673689)



Mr. Abhinav Singh & Mr. Bharti Yadav, Adv. for GNCTD (8505903191)  
Mr. Sumit K. Batra & Ms. Priyanka Jindal, Advs. for GNCTD in **Items 2, 23.** (M:9711147495)  
Mr Rakesh Kumar, SPC with Mr. Sunil, Adv. for UOI in **Item 4.** (9811549455)  
Mr. Piyush Beriwal, SSC with Ms. Ruchita Srivastava, Adv. for R-2 & 3 in **Item 20.** (M:9910396352)  
Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh & Mr. Harsh Singha, Advs. (9560430864)  
Ms. Nidhi Raman, CGSC with Mr. Akash Mishra, Adv. for UOI in **Item 2.** (M: 9891088658)  
Mr. Ashish Kr. Dixit, CGSC with Mr. Umar Hashmi, Mr Gautam Yadav, Ms. Iqra Shiekh and Ms. Namita, Advs. for UOI in **Item 15.** (M:9999900412)  
Mr. Harpreet Singh, SSC, CBIC with Ms. Suhani Mathur, Mr. Jatin Gaur, Advs. in **Items 3, 4, 6, 7, 13.**  
Mr. Pranay Mohan Govil, SSC.  
Ms. Manisha Agrawal Narain, CGSC with Ms. Aditi Singh, Adv. for UOI in **Items 5, 7.** (M: 9205646604)  
Mr. Manish Rohilla SPC with Mr. Pradeep Kumar Yadav, Adv. for R-1 in **Item 20.** (M:7054817475)  
Mr. Kushagra Kumar, SPC with Mr. Pankaj Singh, Adv. for UOI in **Items 26.** (M: 9910770710)  
Ms. Shiva Lakshmi and Mr Madhav Bajaj, Advs. for UOI in **Item 3.** (M: 89290 15368)  
Mr. Manish Kumar, SPC for UOI in **Item 17.** (M: 9971493975)  
Ms. Vaishali Gupta and Ms. Rashi Aggarwal, Advs. for GNCTD in **Items 17, 21, 24, 29.** (M:8383031929, 8076720913)  
Mr. Atul Tripathi, SSC, CBIC with Mr. Shubham Mishra, Mr. Gaurav Mani Tripathi and Mr. Akshay Sagar, Advs. for R-4 in **Item 21.** (M: 9560018960)  
Mr. Akshay Amritanshu, Senior Standing Counsel with Ms. Drishti Rawal, Mr. Abhay Nair, Mr. Mayur Goyal & Mr. Sarthak Srivastava, Advs. (9931282222)  
Ms. Sangita Malhotra, SPC in **Item 22.** (M:8826587368)  
Mr. R. Ramachandran, Sr. Standing Counsel, in **Items 1, 2, 3, 7, 9 & 10.** (M:9868211477)



Mr. Aakarsh Srivastava, Sr. Standing Counsel with Ms. Farah Shah,  
Adv. for R-3 in **Item 16**. (M: 9871094948)

Mr. Himanshu Pathak, SPC for UOI in **Item 18**. (M: 8810457098)

Mr. K.G. Gopalakrishnan, Mr. Girish Kal & Ms. Aishwarya Singh  
Rana, Advs. (9810813707)

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE SHAIL JAIN**

**ORDER**

% **24.03.2026**

1. This hearing has been done through hybrid mode.
2. Submissions on behalf of the Petitioners have been concluded today except in **W.P.(C) 1668/2021**. Dr. Avinash Poddar, Id. Counsel appearing for the Petitioner in **W.P.(C) 1668/2021** submits that he adopts the arguments addressed by other Counsels for the Petitioners. However, he wishes to rely upon the Minutes of the 26<sup>th</sup> GST Council meeting held on 10<sup>th</sup> March, 2018. He may place the same on record and make submissions on this limited aspect on the next date of hearing.
3. Mr. Ramachandran, Id. SSC appearing for the Department in five matters submits that he would be in personal difficulty and may not be able to appear in these matters beyond 31<sup>st</sup> March, 2026.
4. Under these circumstances, considering the nature of these matters and the challenge raised herein being to the validity of Section 16(2)(c) of the Central Goods and Services Act, 2016, the Court has requested Mr. Chetan Sharma, Id. ASG to appear in these matters. On his behalf, the Court has been assured by the Id. CGSCs who are appearing today, that on the next date of hearing, comprehensive submissions on behalf of the Union of India shall be addressed by the Id. ASG or any of the Id. CGSCs.
5. Needless to add, the Id. SSCs, who are appearing in their respective





matters, would be permitted to supplement the arguments in respect of the validity of Section 16(2)(c) of the CGST Act.

6. Insofar as **W.P.(C) 7014/2025** is concerned, Mr. Puneet Agrawal, Id. Counsel submits that **CM APPL. 12163/2026** is an application seeking stay of the Recovery Notice dated 9<sup>th</sup> February, 2026. The Court has considered the application. There are two issues involved in this particular matter, first, whether the benefit of Input Tax Credit is liable to be given the Petitioner or not, and second, whether GST is liable to be paid on sale of old cars.

7. Mr. Agrawal, Id. Counsel for the Petitioner submits that since the issue of validity of Section 16(2)(c) of CGST Act is being considered by this Court, the recovery proceedings may be stayed.

8. Id. Counsel for the Department submits that insofar as the second issue is concerned, any order passed in the recovery proceedings would be an appealable order.

9. Be that as it may, considering that the main issue is already part heard before this Court, permitting the Respondents to pursue recovery proceedings at this stage would be unjust. Accordingly, there shall be stay of recovery proceedings against the Petitioner in **W.P.(C) 7014/2025** till the final decision in respect of the validity of Section 16(2)(c) of the CGST Act is passed.

10. The **CM APPL. 12163/2026** is accordingly disposed of in the above terms.

11. List on 24<sup>th</sup> April, 2026 at 2:30 PM.

**PRATHIBA M. SINGH, J.**

**SHAIL JAIN, J.**

**MARCH 24, 2026/dk/msh**