



\$~2 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

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+ **W.P.(C) 6895/2020**
BHARTI TELEMEDIA LIMITEDPetitioner
versus
UNION OF INDIA & ORS.Respondents

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+ **W.P.(C) 13097/2019 & CM APPL. 53392/2019**
SALES TAX, BAR ASSOCIATION (REGD.) & ANR.Petitioners
versus

UNION OF INDIA & ORS.Respondents
WITH

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+ **W.P.(C) 13154/2019**
HIMANSHU MOHTA AND ASSOCIATESPetitioner
versus
UNION OF INDIA & ORS.Respondents

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+ **W.P.(C) 6914/2020**
BHARTI AIRTEL LIMITEDPetitioner
versus
UNION OF INDIA & ORS.Respondents

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+ **W.P.(C) 10385/2020 & CM APPL.32887/2020**
INSTAKART SERVICES PRIVATE LIMITEDPetitioner
versus

DIRECTORATE GENERAL OF GST INTELLIGENCE
HEADQUARTERS - THROUGH SENIOR INTELLIGENCE
OFFICERRespondent

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+ **W.P.(C) 1668/2021**
UFLIX INDUSTRIESPetitioner



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+
versus
UNION OF INDIA & ORS.Respondents
WITH
W.P.(C) 14350/2021
NORTH INDIA LEAD MANUFACTURERS
ASSOCIATION(NILMA)Petitioner

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+
versus
UNION OF INDIA AND ORSRespondents
WITH
W.P.(C) 12475/2022
M/S IAN CONSULTANCY LLPPetitioner

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+
versus
UNION OF INDIA & ORSRespondents
WITH
W.P.(C) 5908/2023
NGKA & ASSOCIATES LLP THROUGH ITS PARTNER, MR.
SHUBHAM AGARWAL,Petitioner

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+
versus
UNION OF INDIA THROUGH SECRETARY, MINISTRY OF
FINANCE, DEPARTMENT OF REVENUE & ORS.....Respondents
WITH
W.P.(C) 3129/2024
M/S KANAK CCR LTDPetitioner

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+
versus
UNION OF INDIA & ORS.Respondents
WITH
W.P.(C) 5336/2024
M/S. PCJ POLYMERS THROUGH ITS PROPRIETOR SH.
YOGESH JAINPetitioner

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+
versus
UNION OF INDIA AND ORS.Respondents
WITH
W.P.(C) 13279/2024 & CM APPL. 55480/2024
NAVBHARAT PAPERPetitioner

~15
+
versus
DEPUTY COMMISSIONER, CENTRAL TAXES GST MUNDKA
DIVISION NEW DELHIRespondent
WITH



- + **W.P.(C) 15098/2024 & CM APPL. 63230/2024**
M/S UPPALS EXCLUSIVE RESIDENCE LLPPetitioner
versus
UNION OF INDIA & ORS.Respondents
~16 WITH
- + **W.P.(C) 16593/2024 & CM APPL.70147/2024**
M/S SHUDH GARWHAL PANEER NIRMATA
SANGH THROUGH ITS PROPRIETOR
SH ASHWANI KUMARPetitioner
versus
UNION OF INDIA & ORS.Respondents
~17 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
~18 WITH
- + **W.P.(C) 17057/2024 & CM APPL. 72327/2024**
M/S. RPJ POLYMERS THROUGH ITS PROPRIETOR
SH. RAHUL JAINPetitioner
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
GUPTAPetitioner
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 SONSPetitioner
versus
THE UNION OF INDIA REVENUE SECRETARY, MINISTRY OF
FINANCE & ORS.Respondents
~21 WITH



- + **W.P.(C) 7014/2025 & CM APPL.31589/2025**
M/S UPPAL HOUSING PVT. LTD. Petitioner
 versus
UNION OF INDIA & ORS. Respondents
~22 WITH
+ **W.P.(C) 9035/2025, CM APPLs.38455/2025, 59001/2025,**
27386/2026
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 APPLs.58762-64/2025**
VINOD KUMAR PROPRIETOR
JANAKNANDINI STEELS Petitioner
 versus
GOVT OF NCT OF DELHI THROUGH CHIEF
SECRETARY & ORS. Respondents
~27 WITH



- + **W.P.(C) 14536/2025 & CM APPL. 59658/2025**
KARAN KUMAR AGARWAL & HUF PROPRIETOR
M/S MANYATA ENTERPRISESPetitioner
versus
GOVT OF NCT OF DELHI THROUGH CHIEF
SECRETARY & ORS. Respondents
- ~28 WITH
+ **W.P.(C) 16908/2025 & CM APPL. 69535/2025**
KIRAN AGARWAL PROPRIETOR JAI SHRI SANWARIYA
TRADERSPetitioner
versus
GOVT OF NCT OF DELHI THROUGH CHIEF SECRETARY &
ORS.Respondents
- ~29 AND
+ **W.P.(C) 17294/2025 & CM APPL. 71227/2025**
PCJ POLYMERS THROUGH ITS PROPRIETOR SH. YOGESH
JAINPetitioner
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 Sateoja, 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, Advs. in **Item 8**. (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)
Mr. Chetan Sharma, ASG, Ms. Manisha Agrawal Narain, CGSC with Mr. Amit Gupta, Mr. R.V. Prabhat, Mr. Shubham Sharma, Mr. Yash Wardhan Sharma, Mr. Naman, Ms. Aditi Singh and Mr. Nipur Jain, Advocates.

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 15**. (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. in **Items 15, 16**. (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 16**. (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 4**. (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

% **24.04.2026**

1. This hearing has been done through hybrid mode.
2. Due to non-availability of HMJ Shail Jain, who is busy in some administrative work, the special Division Bench could not assemble today.
3. List on 23rd July, 2026.

(BY ORDER)

(COURT MASTER)

APRIL 24, 2026/MR