



\$~29 to 35 & 37 to 48 & 51 to 59 & 70 (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
WITH

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

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

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

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

+ **W.P.(C) 10385/2020 & CM APPL.32887/2020**
INSTAKART SERVICES PRIVATE LIMITEDPetitioner
versus
DIRECTORATE GENERAL OF GST INTELLIGENCE
HEADQUARTERS - THROUGH SENIOR INTELLIGENCE
OFFICERRespondent
WITH

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



versus
UNION OF INDIA & ORS.Respondents
WITH
+ **W.P.(C) 14350/2021**
NORTH INDIA LEAD MANUFACTURERS
ASSOCIATION(NILMA)Petitioner
versus
UNION OF INDIA AND ORSRespondents
WITH
+ **W.P.(C) 12475/2022**
M/S IAN CONSULTANCY LLPPetitioner
versus
UNION OF INDIA & ORSRespondents
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
WITH
+ **W.P.(C) 3129/2024**
M/S KANAK CCR LTDPetitioner
versus
UNION OF INDIA & ORS.Respondents
WITH
+ **W.P.(C) 5336/2024**
M/S. PCJ POLYMERS THROUGH ITS PROPRIETOR SH.
YOGESH JAINPetitioner
versus
UNION OF INDIA AND ORS.Respondents
WITH
+ **W.P.(C) 13279/2024 & CM APPL. 55480/2024**
NAVBHARAT PAPERPetitioner
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
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
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
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
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
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
WITH



- + **W.P.(C) 7014/2025 & CM APPL.31589/2025**
M/S UPPAL HOUSING PVT. LTD.Petitioner
versus
UNION OF INDIA & ORS.Respondents
WITH
- + **W.P.(C) 9035/2025, CM APPLs.38455/2025, 59001/2025, 27386/2026**
SHRI KRISHNA IMPEXPetitioner
versus
UNION OF INDIA & ORS.Respondents
WITH
- + **W.P.(C) 10402/2025 & CM APPL. 43245/2025**
M/S MOHAN ENTERPRISES THROUGH ITS PROPRIETOR
PALKUSH SINGHALPetitioner
versus
SALES TAX OFFICER CLASS II AVATO WARD 21 ZONE 2
DELHI & ORS. Respondents
WITH
- + **W.P.(C) 11258/2025 & CM APPL. 46259/2025**
RAJESH KUMAR SHARMA PROPRIETOR
DEVESHI STEELSPetitioner
versus
GOVT OF NCT OF DELHI THROUGH CHIEF
SECRETARY & ORS.Respondents
WITH
- + **W.P.(C) 13441/2025 & CM APPL. 55219/2025**
M/S NAMAN VIDYUT ENTERPRISES LLP THROUGH ITS
PARTNER SH. ASHISH KRIPLANIPetitioner
versus
UNION OF INDIA AND ORS.Respondents
WITH
- + **W.P.(C) 14336/2025, CM APPLs.58762-64/2025**
VINOD KUMAR PROPRIETOR
JANAKNANDINI STEELSPetitioner
versus
GOVT OF NCT OF DELHI THROUGH CHIEF
SECRETARY & ORS.Respondents
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
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
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
AND
- + **W.P.(C) 9072/2026 & CM APPL. 42619-20/2026**
M/S SHREE SHYAM CREATIONPetitioner
versus
UNION OF INDIA AND ORS.Respondents

Appearances:

For Petitioners:

Mr. Tarun Gulati, Sr. Adv. with Mr. Kishore Kunal, Ms. Ashome Shandilya & Ms. Runjhun Pare, Advs. (M: 9871278561)
Ms. Ajinkya Tiwari with Mr. Sanjay Sharma, Advs.. (M: 8989428226)
Mr. Tushar Jarwal, Mr. Rahul Sateoja, Ms. Daliya Singh & Mr. Faraahat Ashar Shahab, Advs. (M: 9999359028)
Ms. Kavita Jha, Sr. Adv. with Mr. Shammi Kapoor & Mr Sandeep Gupta, Advs. (M: 9810148827)
Mr. A. K. Babbar & Mr. Ankur Sethi, Advs. (M:9899760090)
Dr. Avinash Poddar, Ms. Samiksha Goswami, Mr. Awadhesh Sharma, Advs. (M: 7503304002)



Mr. Puneet Agrawal, Ms. Mansi Khurana, Ms. Shruti Garg & Mr. Chetan Kumar Shukla, Advs.

Mr. Sameer Sood with Mr. Jatin Mandovaria, Advs. (M: 9999345900)

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

Mr. Vineet Bhatia & Mr. Keshav Garg, Advs. (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. for UOI. (M: 9670407033)

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

Ms. Shagun Shahi Chugh, Mr. Varun Chugh and Ms. Ayushi Agarwal, Advs. for UOI. (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. (M: 9650143585)

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

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

Mr J K Tripathi, SPC for UOI (M: 9810643077)

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

Ms. Nidhi Gupta & Mr. Anunay Mishra, Advs. for R-7. (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

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



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

Mr. Abhinav Singh & Mr. Bharti Yadav, Adv. for GNCTD (8505903191)

Mr. Sumit K. Batra & Ms. Priyanka Jindal, Advs. for GNCTD in (M:9711147495)

Mr Rakesh Kumar, SPC with Mr. Sunil, Adv. for UOI in (9811549455)

Mr. Piyush Beriwal, SSC with Ms. Ruchita Srivastava, Adv. for R-2 & 3. (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 (M: 9891088658)

Mr. Ashish Kr. Dixit, CGSC with Mr. Umar Hashmi, Mr Gautam Yadav, Ms. Iqra Shiekh and Ms. Namita, Advs. for UOI in (M:9999900412)

Mr. Harpreet Singh, SSC, CBIC with Ms. Suhani Mathur, Mr. Jatin Gaur, Advs.

Mr. Pranay Mohan Govil, SSC.

Ms. Manisha Agrawal Narain, CGSC with Ms. Aditi Singh, Adv. for UOI (M: 9205646604)

Mr. Manish Rohilla SPC with Mr. Pradeep Kumar Yadav, Adv. for R-1 (M:7054817475)

Mr. Kushagra Kumar, SPC with Mr. Pankaj Singh, Adv. for UOI. (M: 9910770710)

Ms. Shiva Lakshmi and Mr Madhav Bajaj, Advs. for UOI (M: 89290 15368)

Mr. Manish Kumar, SPC for UOI (M: 9971493975)

Ms. Vaishali Gupta and Ms. Rashi Aggarwal, Advs. for GNCTD (M:8383031929, 8076720913)

Mr. Atul Tripathi, SSC, CBIC with Mr. Shubham Mishra, Mr. Gaurav Mani Tripathi and Mr. Akshay Sagar, Advs. for R-4 (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. (M:8826587368)

Mr. R. Ramachandran, Sr. Standing Counsel, (M:9868211477)



Mr. Aakarsh Srivastava, Sr. Standing Counsel with Ms. Farah Shah,
Adv. for R-3 (M: 9871094948)
Mr. Himanshu Pathak, SPC for UOI. (M: 8810457098)
Mr. K.G. Gopalakrishnan, Mr. Girish Kal & Ms. Aishwarya Singh
Rana, Advs. (9810813707).

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **23.07.2026**

1. This hearing has been done through hybrid mode.
2. The Hon'ble Special Division Bench could not assemble today.
3. List on 21st August, 2026.

(BY ORDER)

(COURT MASTER)

JULY 23, 2026