



\$~26 to 49 & 56

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

+ **W.P.(C) 6293/2019**

**BHARTI TELEMEDIA LTD.**

.....Petitioner

Through: Mr. S. Ganesh, Sr. Adv. with Mr. Tushar Jarwal, Mr. Rahul Sateeja, Mr. Vikrant A Maheshwari, Ms. Daliya Singh & Mr. Faraahat Ashar Shahab, Adv. (M: 9910044138)

versus

**UNION OF INDIA & ORS.**

.....Respondents

Through: Mr. Ruchir Mishra, Mr. Sanjiv Kr. Saxena, Mr. Mukesh Kr Tiwari, Ms. Reba Jena Mishra, Ms. Poonam Shukla, Adv. (M: 9811673689)

27

**WITH**

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**W.P.(C) 6895/2020**

**BHARTI TELEMEDIA LIMITED**

.....Petitioner

Through: Mr. S. Ganesh, Sr. Adv. with Mr. Tushar Jarwal, Mr. Rahul Sateeja, Mr. Vikrant A Maheshwari, Ms. Daliya Singh & Mr. Faraahat Ashar Shahab, Adv.

versus

**UNION OF INDIA & ORS.**

.....Respondents

Through: Ms. Nidhi Raman and Mr. Mayank Sansanwal, Adv. for UOI. (M: 9891088658)

28

**WITH**

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**W.P.(C) 6914/2020**

**BHARTI AIRTEL LIMITED**

.....Petitioner

Through: Mr. S. Ganesh, Sr. Adv. with Mr. Tushar Jarwal, Mr. Rahul Sateeja, Mr. Vikrant A Maheshwari, Ms. Daliya



Singh & Mr. Faraahat Ashar Shahab,  
Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Avshreya Pratap Rudy, CGSC,  
with Ms. Harshita Chaturvedi and Mr.  
Mohammad Junaid Mahmood, Advs.  
for UOI.

29

WITH

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**W.P.(C) 13097/2019 & CM APPL. 53392/2019**

SALES TAX, BAR ASSOCIATION ( REGD,). & ANR. ...Petitioners

Through: Mr. Ajinkya Tiwari and Mr. Sanjay  
Sharma, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

30

WITH

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**W.P.(C) 13154/2019**

HIMANSHU MOHTA AND ASSOCIATES .....Petitioner

Through: Mr. Nikhil Gupta, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Rakesh Kumar SPC with Mr.  
Sunil, Adv. for UOI. (M: 9811549455)

31

WITH

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**W.P.(C) 10385/2020 & CM APPL. 32887/2020**

INSTAKART SERVICES PRIVATE LIMITED .....Petitioner

Through: Mr. Tarun Gulati, Sr. Adv. with Mr.  
Kishore Kunal, Ms. Runjhun Pare and  
Mr. Govind Gupta, Advs.

versus

DIRECTORATE GENERAL OF GST INTELLIGENCE  
HEADQUARTERS - THROUGH SENIOR INTELLIGENCE



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+  
OFFICER .....Respondent  
Through:  
WITH  
**W.P.(C) 1668/2021**
- UFLIX INDUSTRIES .....Petitioner  
Through: Dr. Avinash Poddar, Ms. Samiksha  
Goswami, Ms. Rudrani Mishra and  
Mr. Awadhesh Sharma, Adv.  
versus
- 33  
+  
UNION OF INDIA & ORS. ....Respondents  
Through:  
WITH  
**W.P.(C) 14350/2021**
- NORTH INDIA LEAD MANUFACTURERS  
ASSOCIATION(NILMA) .....Petitioner  
Through: Mr. Rajat Mittal, Mr. Suprateek  
Neogi, Ms. Krati Agrawal, Mr.  
Subham Kumar, Mr. Priyanshu, Adv.  
versus
- 34  
+  
UNION OF INDIA AND ORS .....Respondents  
Through:  
WITH  
**W.P.(C) 12475/2022**
- M/S IAN CONSULTANCY LLP .....Petitioner  
Through:  
versus
- 35  
+  
UNION OF INDIA & ORS. ....Respondents  
Through: Mr. Bharat Bhushan, Ms. Nidhi  
Gupta & Mr. Anunay Mishra, Adv.  
for R-7. (M: 9810854786)  
WITH  
**W.P.(C) 5908/2023**
- NGKA & ASSOCIATES LLP THROUGH ITS PARTNER, MR.



SHUBHAM AGARWAL, .....Petitioner  
Through: Mr. Sameer Sood and Mr. Jatin  
Mandovaria, Advs.  
versus

UNION OF INDIA THROUGH SECRETARY, MINISTRY  
OF FINANCE, DEPARTMENT OF REVENUE &  
ORS. ....Respondents

Through: Mr. Akshay Amritanshu, SPC with  
Ms. Drishti Saraf, Adv. for R-1.

36  
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WITH  
**W.P.(C) 3129/2024**

M/S KANAK CCR LTD .....Petitioner  
Through: Mr. Aditya Bharat Monubarwala, Ms.  
Akriti Bharat Monubarwala, Ms.  
Tanishka Grover and Mr. Harsh  
Tyagi, Advs.

versus

UNION OF INDIA & ORS. ....Respondents  
Through: Mr. Varun Chugh, SPC, UOI.  
Mr. Aditya Singla SSC CBIC, Mr.  
Raghav Bakshi, Mr. Ritwik Saha,  
Advs. (M: 7558898905)

37  
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WITH  
**W.P.(C) 5336/2024**

M/S. PCJ POLYMERS THROUGH ITS PROPRIETOR SH.  
YOGESH JAIN .....Petitioner

Through:  
versus

UNION OF INDIA AND ORS. ....Respondents  
Through: Mr. Ravi Kant Srivastava (Senior  
Panel Counsel) with Mr. Robert  
Laishram, Adv. for R-1/UOI.  
Mr. Arnav Kumar, CGSC with Mr.  
Marya Gupta and Mr. Adit Garg,



Advs. for R-1.

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WITH  
**W.P.(C) 13279/2024 & CM APPL. 55480/2024**

NAVBHARAT PAPER

.....Petitioner

Through: Ms. Kavita Jha, Sr. Advocate with Mr.  
Shammi Kapoor & Mr. Sandeep  
Gupta, Advocates. (M: 9810148827)

versus

DEPUTY COMMISSIONER, CENTRAL TAXES GST MUNDKA  
DIVISION NEW DELHI

.....Respondent

Through:

39

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WITH  
**W.P.(C) 15098/2024 & CM APPL. 63230/2024**

M/S UPPALS EXCLUSIVE RESIDENCE LLP

.....Petitioner

Through: Mr. Puneet Agarwal, Ms. Mansi  
Khurana, Ms. Shruti Garg and Mr.  
Chetan Kumar Shukla, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Anushree Narain, SSC with Mr.  
Naman Choula, Adv. for R-3 to 7.

40

+

WITH  
**W.P.(C) 16593/2024 & CM APPL. 70147/2024**

M/S SHUDH GARWHAL PANEER NIRMATA SANGH  
THROUGH ITS PROPRIETOR SH ASHWANI  
KUMAR

.....Petitioner

Through:

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Ashish K. Dixit, CGSC with Mr.  
Umar Hashmi, Mr. Mayank Upadhyay  
and Ms. Iqra Sheikh, Advs.  
(M:9999900412)  
Mr. Arnab Kumar, CGSC with Mr.



Marya Gupta and Mr. Adit Garg,  
Advs. for R-3.

Mr. Abhinav Singh and Mr. Rishab  
Mittal, Advs. for GNCTD.

41

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WITH

**W.P.(C) 17053/2024 & CM APPL. 72323/2024**

M/S WELLNESS MARKETING EXI PVT. LTD. ....Petitioner

Through:

versus

UNION OF INDIA AND ORS.

.....Respondents

Through: Mr. J.K. Tripathi, SPC for UOI.

42

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WITH

**W.P.(C) 17057/2024 & CM APPL. 72327/2024**

M/S. RPJ POLYMERS THROUGH ITS PROPRIETOR SH. RAHUL  
JAIN .....Petitioner

Through:

versus

UNION OF INDIA AND ORS.

.....Respondents

Through: Mr. Manish Kumar, SPC, UOI.

Ms. Vaishali Gupta, Panel Counsel,  
Civil, GNCTD.

43

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WITH

**W.P.(C) 17137/2024, CM APPL. 72763/2024, CM APPL.  
10242/2025, CM APPL. 10243/2025 & CM APPL. 10244/2025**

MS SHIVALIK EXIM PVT LTD & ANR.

.....Petitioners

Through: Mr. AR Madhav Rao, Mr. Krishna Rao  
& Mr. Mukunda Rao, Advs. (M:  
9873686316)

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Anurag Ojha, Sr. Standing  
Counsel with Mr. Dipak Raj, Adv.

44

WITH



+ **W.P.(C) 17540/2024 & CM APPL. 74706/2024**

M/S. AUTHENTIC EXPORT THROUGH ITS PROP. SH. PULKIT  
GUPTA .....Petitioner

Through:  
versus

UNION OF INDIA AND ORS. ....Respondents

Through: Mr. Anurag Ojha, Sr. Standing  
Counsel with Mr. Dipak Raj, Adv.

45 WITH

+ **W.P.(C) 94/2025 & CM APPL. 372/2025**

PARDEEP KUMAR SHARMA PROPRIETOR SHARMA STEEL  
AND SONS .....Petitioner

Through: Mr. Virag Tiwari, Mr. Vinod  
Sabharwal, Mr. Aditya Rai, Mr.  
Rishabh Jain and Mr. Ramashish,  
Advs.

versus

THE UNION OF INDIA REVENUE SECRETARY, MINISTRY OF  
FINANCE & ORS. ....Respondents

Through: Mr. Manish Rohilla, SPC, UOI with  
Mr. Kumar Yadav, Adv.  
Mr. Piyush Beriwal & Ms. Ruchita  
Srivastava, Advs. for R-2 & 3. (M:  
9910396352)

46 WITH

+ **W.P.(C) 7014/2025 & CM APPL. 31589/2025**

M/S UPPAL HOUSING PVT. LTD .....Petitioner

Through: Mr. Puneet Agarwal, Ms. Mansi  
Khurana, Ms. Shruti Garg and Mr.  
Chetan Kumar Shukla, Advs.

versus

UNION OF INDIA & ORS. ....Respondents

Through: Mr. Jagdish Chandra and Mr. Sujeet  
Kumar, Advs. for UOI.  
Mr. Pranay Mohan Govil, Sr.



Standing Counsel for R-1, 3 to 6.  
Ms. Vaishali Gupta, Panel Counsel,  
Civil, GNCTD.

47  
+ WITH  
W.P.(C) 9035/2025, CM APPL. 38455/2025 & CM APPL.  
59001/2025

SHRI KRISHNA IMPEX .....Petitioner  
Through: Mr. Kshish Kumar Gupta, Ms. Anchal  
Gupta, Mr. Mreedu Singh and Ms.  
Hemlata Rawat, Advs.  
versus

UNION OF INDIA & ORS. ....Respondents  
Through: Ms. Sangita Malhotra, SPC with Mr.  
Harsh Kumar Sehgal, Adv. for R-1.  
Mr. Gibran Naushad, Sr. Standing  
Counsel with Mr. Suraj Shekhar Singh  
& Mr. Harsh Singhal, Advs. for R-1, 3,  
5 to 9). (M: 7985133722)  
Mr. Neeraj and Mr. Soumyadip  
Chakraborty, Advs. for UOI.  
Mr. Sumit K. Batra, Adv. for  
GNCTD.

48  
+ WITH  
W.P.(C) 11258/2025 & CM APPL. 46259/2025

RAJESH KUMAR SHARMA PROPRIETOR DEVESHI  
STEELS .....Petitioner  
Through: Mr. A.K. Babbar and Mr. Ankur Sethi,  
Advs.  
versus

GOVT OF NCT OF DELHI THROUGH CHIEF SECRETARY &  
ORS. ....Respondents  
Through: Mr. Ravi Kant Srivastava (Senior  
Panel Counsel) with Mr. Robert  
Laishram, Adv. for R-4/UOI. (M:



9654431773)

Ms. Vaishali Gupta, Panel Counsel,  
Civil, GNCTD.

49

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WITH

**W.P.(C) 13441/2025 & CM APPL. 55219/2025**

M/S NAMAN VIDYUT ENTERPRISES LLP THROUGH ITS  
PARTNER SH. ASHISH KRIPLANI .....Petitioner

Through:

versus

UNION OF INDIA AND ORS. ....Respondent

Through: Ms. Shreya Bhardwaj, SPC for UOI.

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AND

**W.P.(C) 14336/2025, CM APPL. 58762/2025, CM APPL.  
58763/2025 & CM APPL. 58764/2025**

VINOD KUMAR PROPRIETOR JANAKNANDINI  
STEELS .....Petitioner

Through: Mr. A.K. Babbar and Mr. Ankur  
Sethi, Advs.

versus

GOVT OF NCT OF DELHI THROUGH CHIEF SECRETARY  
& ORS. ....Respondents

Through: Ms. Vaishali Gupta, Panel Counsel,  
GNCTD.

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE SHAIL JAIN**

**ORDER**

% **17.09.2025**

1. This hearing has been done through hybrid mode.
2. Mr. Ganesh, Id. Senior Counsel appearing for the Petitioners has continued his submissions.
3. List for further hearing on 6<sup>th</sup> October, 2025 at 2:30 PM.



4. These shall be treated as part-heard matters.

**PRATHIBA M. SINGH, J.**

**SHAIL JAIN, J.**

**SEPTEMBER 17, 2025/dk/msh**