



\$~26 to 142 and 147 to 155

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

# **CNR No. DLHC010488582025**

+ CEAC 13/2025 and CM APPL. 44451/2025

COMMISSIONER OF CGST WEST .....Petitioner

Through: Mr. Gibran Naushad, SSC, Mr.  
Suraj Shekhar Singh, Mr.  
Hasan Haider & Mr. Anish  
Mishra, Advs.

versus

MS MALHOTRA CABLES PRIVATE LIMITED

.....Respondent

Through:

(27)

# **CNR No. DLHC010785932025**

+ CEAC 16/2025 and CM APPL. 64464/2025

COMMISSIONER CGST EAST DELHI .....Petitioner

Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Advs.

versus

MORAL ALLOYS PVT LTD

.....Respondent

Through:

(28)

# **CNR No. DLHC010785942025**

+ CEAC 17/2025 and CM APPL. 64552/2025

COMMISSIONER CGST EAST DELHI .....Petitioner

Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Advs.

versus

MORAL ALLOYS PVT LTD

.....Respondent

Through:

(29)

# **CNR No. DLHC010857962025**

+ CEAC 18/2025 and CM APPL. 68609/2025

COMMISSIONER CGST EAST DELHI .....Petitioner

Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and



Shubham Mishra, Advs.

versus

TARUNA METALS PVT LTD

.....Respondent

Through: Mr. Divyanshu Saraswat, Ms. Garima Chauhan, Mr. Raj Srivastava, Mr. Arnav Vats, Advs.

(30)

# **CNR No. DLHC010857982025**

+ CEAC 19/2025 and CM APPL. 68628/2025

COMMISSIONER CGST EAST DELHI .....Petitioner

Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Advs.

versus

SANMATI OVERSEAS PVT LTD

.....Respondent

Through:

(31)

# **CNR No. DLHC010859042025**

+ CEAC 20/2025 and CM APPL. 68771/2025

COMMISSIONER CGST DELHI EAST .....Petitioner

Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Advs.

versus

AMIT GUPTA

.....Respondent

Through:

(32)

# **CNR No. DLHC010866662025**

+ CEAC 21/2025 and CM APPL. 69502/2025

COMMISSIONER CGST EAST DELHI .....Petitioner

Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Advs.

versus

MORAL ALLOYS PVT LTD

.....Respondent

Through:

(33)

# **CNR No. DLHC010880392025**

+ CEAC 22/2025 and CM APPL. 70048/2025

COMMISSIONER CGST EAST DELHI .....Petitioner



Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Advs.

versus

AMIT GUPTA

.....Respondent

Through:

(34)

#

**CNR No. DLHC010892172025**

+

CEAC 23/2025 and CM APPL. 71091/2025

COMMISSIONER CGST EAST DELHI .....Petitioner

Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Advs.

versus

AMIT GUPTA

.....Respondent

Through:

(35)

#

**CNR No. DLHC010892182025**

+

CEAC 24/2025 and CM APPL. 71164/2025

COMMISSIONER OF CGST EAST DELHI .....Petitioner

Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Advs.

versus

TARUNA METALS PVT LTD

.....Respondent

Through: Mr. Divyanshu Saraswat, Ms.  
Garima Chauhan, Mr. Raj  
Srivastava, Mr. Arnav Vats,  
Advs.

(36)

#

**CNR No. DLHC010892192025**

+

CEAC 25/2025 and CM APPL. 71170/2025

COMMISSIONER OF CGST EAST DELHI .....Petitioner

Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Advs.

versus

AMIT GUPTA

.....Respondent

Through:

(37)

#

**CNR No. DLHC010892202025**



+ CEAC 26/2025 and CM APPL. 71273/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus  
MORAL ALLOYS PVT LTD .....Respondent  
Through:

(38)

# **CNR No. DLHC010892212025**

+ CEAC 27/2025 and CM APPL. 71276/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus  
MORAL ALLOYS PVT LTD .....Respondent  
Through:

(39)

# **CNR No. DLHC010892222025**

+ CEAC 28/2025 and CM APPL. 71279/2025  
COMMISSIONER CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus  
NK METALS .....Respondent  
Through:

(40)

# **CNR No. DLHC010892232025**

+ CEAC 29/2025 and CM APPL. 71362/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus  
AKLANK JAIN, PARTNER NK METALS .....Respondent  
Through:

(41)

# **CNR No. DLHC010892242025**

+ CEAC 30/2025 and CM APPL. 71365/2025



COMMISSIONER CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus

RAJINDER KUMAR, DIRECTOR, TARUNA METALS PVT  
LTD .....Respondent  
Through: Mr. Divyanshu Saraswat, Ms.  
Garima Chauhan, Mr. Raj  
Srivastava, Mr. Arnav Vats,  
Adv.

(42)

# **CNR No. DLHC010892252025**  
+ CEAC 31/2025 and CM APPL. 71369/2025  
COMMISSIONER CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus

BRILLIANT METAL PVT LTD .....Respondent  
Through:

(43)

# **CNR No. DLHC010905382025**  
+ CEAC 32/2025 and CM APPL. 71821/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus

AMIT GUPTA .....Respondent  
Through:

(44)

# **CNR No. DLHC010911502025**  
+ CEAC 33/2025 and CM APPL. 72093/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus

ANKIT GARG DIRECTOR SANMATI OVERSEAS PVT  
LTD .....Respondent



Through:

(45)

#

**CNR No. DLHC010911512025**

+

CEAC 34/2025 and CM APPL. 72096/2025

COMMISSIONER CGST EAST DELHI .....Petitioner

Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus

AMIT GUPTA

.....Respondent

Through:

(46)

#

**CNR No. DLHC010911202025**

+

CEAC 35/2025 and CM APPL. 72270/2025

COMMISSIONER CGST EAST DELHI .....Petitioner

Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus

BRILLIANT METAL PVT LTD

.....Respondent

Through:

(47)

#

**CNR No. DLHC010970492025**

+

CEAC 36/2025 and CM APPL. 76332/2025

COMMISSIONER CGST EAST DELHI .....Petitioner

Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus

AMIT GUPTA

.....Respondent

Through:

(48)

#

**CNR No. DLHC010970502025**

+

CEAC 37/2025 and CM APPL. 76375/2025

COMMISSIONER CGST EAST DELHI .....Petitioner

Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus

AMIT GUPTA

.....Respondent

Through:



(49)

# **CNR No. DLHC010970512025**  
+ CEAC 38/2025 and CM APPL. 76380/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.  
versus  
SANMATI OVERSEAS PVT LTD .....Respondent  
Through:

(50)

# **CNR No. DLHC010970522025**  
+ CEAC 39/2025 and CM APPL. 76408/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.  
versus  
AMIT GUPTA .....Respondent  
Through:

(51)

# **CNR No. DLHC010970532025**  
+ CEAC 40/2025 and CM APPL. 76413/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.  
versus  
NK METALS .....Respondent  
Through:

(52)

# **CNR No. DLHC010970542025**  
+ CEAC 41/2025 and CM APPL. 76503/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.  
versus  
MORAL ALLOYS PVT LTD .....Respondent  
Through:

(53)



# **CNR No. DLHC010970552025**  
+ CEAC 42/2025 and CM APPL. 76506/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus

AMIT GUPTA .....Respondent

Through:

(54)

# **CNR No. DLHC010970562025**  
+ CEAC 43/2025 and CM APPL. 76509/2025  
COMMISSIONER CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus

SANMATI OVERSEAS PVT LTD .....Respondent

Through:

(55)

# **CNR No. DLHC010970572025**  
+ CEAC 44/2025 and CM APPL. 76512/2025  
COMMISSIONER CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus

VP REAL TORS PVT LTD .....Respondent

Through:

(56)

# **CNR No. DLHC010970582025**  
+ CEAC 45/2025 and CM APPL. 76515/2025  
COMMISSIONER CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus

MORAL ALLOYS PVT LTD .....Respondent

Through:

(57)

# **CNR No. DLHC010970592025**



+ CEAC 46/2025 and CM APPL. 76518/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus  
MORAL ALLOYS PVT LTD .....Respondent  
Through:

(58)

# **CNR No. DLHC010970602025**

+ CEAC 47/2025 and CM APPL. 76521/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus  
SHREE PARAS NATH OVERSEAS PVT LTD .....Respondent  
Through:

(59)

# **CNR No. DLHC010970612025**

+ CEAC 48/2025 and CM APPL. 76524/2025  
COMMISSIONER OF CGST DELHI (EAST) .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus  
MORAL ALLOYS PVT LTD .....Respondent  
Through:

(60)

# **CNR No. DLHC010970622025**

+ CEAC 49/2025 and CM APPL. 76527/2025  
COMMISSIONER CGST (DELHI) EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus  
AMIT GUPTA .....Respondent  
Through:

(61)

# **CNR No. DLHC010970632025**



+ CEAC 50/2025 and CM APPL. 76530/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.  
versus  
AKLANK JAIN, PARTNER, NK METALS  
.....Respondent  
Through:

(62)  
# **CNR No. DLHC010970642025**  
+ CEAC 51/2025 and CM APPL. 76533/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.  
versus  
RAKESH BANSAL .....Respondent  
Through:

(63)  
# **CNR No. DLHC010970652025**  
+ CEAC 52/2025 and CM APPL. 76537/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.  
versus  
ASHOK KUMAR JAIN .....Respondent  
Through:

(64)  
# **CNR No. DLHC010970662025**  
+ CEAC 53/2025 and CM APPL. 76560/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.  
versus  
ANKIT GARG PARTNER SANMATI OVERSEAS PVT LTD  
.....Respondent  
Through:

(65)



# **CNR No. DLHC010970672025**  
+ CEAC 54/2025 and CM APPL. 76587/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.  
versus  
AMIT GUPTA .....Respondent  
Through:

(66)  
# **CNR No. DLHC010970682025**  
+ CEAC 55/2025 and CM APPL. 76611/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.  
versus  
AMIT GUPTA .....Respondent  
Through:

(67)  
# **CNR No. DLHC010970692025**  
+ CEAC 56/2025 and CM APPL. 76614/2025  
COMMISSIONER CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.  
versus  
ANKIT GARG DIRECTOR SANMATI OVERSEAS PVT  
LTD .....Respondent  
Through:

(68)  
# **CNR No. DLHC010970702025**  
+ CEAC 57/2025 and CM APPL. 76617/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.  
versus  
MORAL ALLOYS PVT LTD .....Respondent  
Through:

(69)



# **CNR No. DLHC010970712025**  
+ CEAC 58/2025 and CM APPL. 76620/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.  
versus  
AMIT GUPTA .....Respondent  
Through:

(70)  
# **CNR No. DLHC010970722025**  
+ CEAC 59/2025 and CM APPL. 76623/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.  
versus  
MORAL ALLOYS PVT LTD .....Respondent  
Through:

(71)  
# **CNR No. DLHC010970732025**  
+ CEAC 60/2025 and CM APPL. 76626/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.  
versus  
SHANTINATH INDUSTRIES .....Respondent  
Through:

(72)  
# **CNR No. DLHC010970742025**  
+ CEAC 61/2025 and CM APPL. 76630/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.  
versus  
BRILLIANT METAL PVT LTD .....Respondent  
Through:

(73)  
# **CNR No. DLHC010976472025**



+ CEAC 63/2025 and CM APPL. 77006/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.  
versus  
AMIT GUPTA .....Respondent  
Through:

(74)

# **CNR No. DLHC011027402025**  
+ CEAC 65/2025 and CM APPL. 79982/2025  
COMMISSIONER OF CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.  
versus  
PROGRESSIVE ALLOYS PVT LTD .....Respondent  
Through:

(75)

# **CNR No. DLHC011027412025**  
+ CEAC 66/2025 and CM APPL. 80020/2025  
COMMISSIONER OF CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.  
versus  
PROGRESSIVE ALLOYS PVT LTD .....Respondent  
Through:

(76)

# **CNR No. DLHC011027422025**  
+ CEAC 67/2025 and CM APPL. 80024/2025  
COMMISSIONER OF CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.  
versus  
PROGRESSIVE ALLOYS PVT LTD .....Respondent  
Through:

(77)

# **CNR No. DLHC011027432025**  
+ CEAC 68/2025 and CM APPL. 80155/2025



COMMISSIONER OF CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Advs.

versus

AMIT GUPTA .....Respondent  
Through:

(78)

# **CNR No. DLHC011027442025**  
+ CEAC 69/2025 and CM APPL. 80185/2025

COMMISSIONER OF CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Advs.

versus

AMIT GUPTA .....Respondent  
Through:

(79)

# **CNR No. DLHC011050692025**  
+ CEAC 71/2025, CM APPL. 81191/2025 and CM APPL.  
81192/2025

COMMISSIONER OF CGST DELHI (EAST) .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Advs.

versus

AMIT GUPTA .....Respondent  
Through:

(80)

# **CNR No. DLHC011048232025**  
+ CEAC 72/2025, CM APPL. 81425/2025 and CM APPL.  
81426/2025

COMMISSIONER OF CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Advs.

versus

MORAL ALLOYS PVT LTD .....Respondent  
Through:

(81)



# **CNR No. DLHC011057142025**  
+ CEAC 73/2025 and CM APPL. 81852/2025  
COMMISSIONER OF CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus

AMIT GUPTA .....Respondent

Through:

(82)

# **CNR No. DLHC011057152025**  
+ CEAC 74/2025 and CM APPL. 81869/2025  
COMMISSIONER OF CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus

SHERUL INSULATION .....Respondent

Through:

(83)

# **CNR No. DLHC011057162025**  
+ CEAC 75/2025 and CM APPL. 81872/2025  
COMMISSIONER OF CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus

SANMATI OVERSEAS PVT LTD .....Respondent

Through:

(84)

# **CNR No. DLHC011057172025**  
+ CEAC 76/2025 and CM APPL. 81874/2025  
COMMISSIONER OF CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus

AMIT GUPTA .....Respondent

Through:

(85)

# **CNR No. DLHC011057182025**



- + CEAC 77/2025 and CM APPL. 81878/2025  
COMMISSIONER OF CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Advts.  
versus  
M/S MORAL ALLOYS PVT LTD .....Respondent  
Through:
- (86)  
# **CNR No. DLHC011057192025**  
+ CEAC 78/2025 and CM APPL. 81954/2025  
COMMISSIONER OF CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Advts.  
versus  
AMIT GUPTA .....Respondent  
Through:
- (87)  
# **CNR No. DLHC011064952025**  
+ CEAC 79/2025 and CM APPL. 82110/2025  
COMMISSIONER OF CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Advts.  
versus  
ALOKMETAL AND ELECTRICALS .....Respondent  
Through:
- (88)  
# **CNR No. DLHC011064962025**  
+ CEAC 80/2025 and CM APPL. 82416/2025  
COMMISSIONER OF CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Advts.  
versus  
BRILLIANT METAL PVT LTD .....Respondent  
Through:
- (89)  
# **CNR No. DLHC011064972025**  
+ CEAC 81/2025 and CM APPL. 82419/2025



COMMISSIONER OF CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus

BRILLIANT METAL PVT LTD .....Respondent  
Through:

(90)

# **CNR No. DLHC011064982025**  
+ CEAC 82/2025 and CM APPL. 82422/2025

COMMISSIONER OF CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus

ANKIT GARG PARTNER SANMATI OVERSEAS PVT LTD .....Respondent  
Through:

(91)

# **CNR No. DLHC011064992025**  
+ CEAC 83/2025 and CM APPL. 82509/2025

COMMISSIONER OF CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus

MORAL ALLOYS PVT LTD .....Respondent  
Through:

(92)

# **CNR No. DLHC011065002025**  
+ CEAC 84/2025 and CM APPL. 82517/2025

COMMISSIONER OF CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus

SURESH KUMAR PORWAL .....Respondent  
Through:

(93)

# **CNR No. DLHC010521802025**  
+ SERTA 12/2025 and CM APPL. 46816/2025



COMMISSIONER CGST EAST DELHI .....Appellant  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus

MORAL ALLOYS PVT LTD .....Respondent  
Through:

(94)

# **CNR No. DLHC010732482025**

+ SERTA 17/2025

COMMISSIONER OF CGST (EAST) .....Appellant  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus

SH. AMIT GUPTA .....Respondent  
Through:

(95)

# **CNR No. DLHC010732492025**

+ SERTA 18/2025 and CM APPL. 61388/2025

COMMISSIONER OF CGST DELHI EAST .....Appellant  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus

SH. ANKIT GARG PARTNER SANMATI OVERSEAS PVT  
LTD .....Respondent

Through:

(96)

# **CNR No. DLHC010732502025**

+ SERTA 19/2025 and CM APPL. 61391/2025

COMMISSIONER OF CGST DELHI EAST .....Appellant  
Through: Sh. Atul Tripathi, SSC-CBIC  
Mr. Akshay Sagar and  
Shubham Mishra, Adv.

versus

SANMATI OVERSEAS PVT LTD .....Respondent  
Through:

(97)

# **CNR No. DLHC010638912023**

+ W.P.(C) 7991/2023 and CM APPL. 30744/2023



ERNST AND YOUNG LIMITED

.....Petitioner

Through: Mr. Kamal Sawhney, Mr.  
Deepak Thackur and Mr.  
Prashant Pratyay, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Urvi Mohan and Ms.  
Mahika Bisht, Advs. for  
GNCTD.  
Sh. Atul Tripathi, SSC-CBIC  
with Mr. Akshay Sagar and Mr.  
Shubham Mishra, Advs.

(98)

# **CNR No. DLHC010730582023**

+ W.P.(C) 12352/2023 and CM APPL. 48678/2023

VARUN KHANNA

.....Petitioner

Through: Ms. Oshin Maggu, Mr. Aryan  
Nagpal, Mr. Naveen Malhotra  
and Mr. Ritvik Malhotra, Advs.

versus

ADDITIONAL COMMISSIONER CGST, DELHI SOUTH  
COMMISSIONERATE AND ORS

.....Respondents

Through: Sh. Atul Tripathi, SSC-CBIC  
with Mr. Akshay Sagar and Mr.  
Shubham Mishra, Advs.

(99)

# **CNR No. DLHC010398712023**

+ W.P.(C) 13113/2023

MS APARNA LACE CRAFTS & ORS.

.....Petitioners

Through: Mr. Ankit Rana, Mr. Tushar  
Rohmetra and Mr. Devansh  
Jain, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC with  
Mr. Dipak Raj, Mr. Aryaman  
Singh Chouhan and Mr. Aditya  
Chaudhary, Advs.  
Mr. Aditya Singla, SSC-CBIC  
with Mr. Arya, Ms. Shreya, Mr.  
Dhananjay Gautam, Mr. Akhil,



Ms. Sakshi Chandna and Mr.  
Nehaol, Advs.

(100)

# **CNR No. DLHC010632472023**

+ W.P.(C) 13181/2023 and CM APPL. 52135/2023

ASHISH JAIN & ORS.

.....Petitioners

Through: Ms. Shikha Sapra, Adv.

versus

ADDITIONAL DIRECTOR GENERAL, DIRECTORATE OF  
REVENUE INTELLIGENCE & ANR.

.....Respondents

Through: Mr. Anurag Ojha, SSC with  
Mr. Dipak Raj, Mr. Aryaman  
Singh Chouhan and Mr. Aditya  
Chaudhary, Advs.

(101)

# **CNR No. DLHC010421512023**

+ W.P.(C) 13780/2023

M/S J R INTERNATIONAL

.....Petitioner

Through: Ms. Shikha Sapra, Adv.

versus

ADDITIONAL DIRECTOR GENERAL, DIRECTORATE OF  
REVENUE INTELLIGENCE & ANR.

.....Respondents

Through: Mr. Anurag Ojha, SSC with  
Mr. Dipak Raj, Mr. Aryaman  
Singh Chouhan and Mr. Aditya  
Chaudhary, Advs.

(102)

# **CNR No. DLHC010504092024**

+ W.P.(C) 11234/2024 and CM APPL. 46491/2024

ANUJ GUPTA

.....Petitioner

Through: Ms. Shikha Sapra, Adv.

versus

COMMISSIONER OF CUSTOMS IMPORT & ANR.

.....Respondent

Through: Mr. Harpreet Singh, SSC with  
Mr. Jatin Kumar Gaur, Adv.

(103)

# **CNR No. DLHC010184752025**

+ W.P.(C) 4324/2025 and CM APPL. 20027/2025

SHIVNANDAN KUMAR BAJAJ

.....Petitioner



Through: Ms. Shikha Sapra, Adv.  
versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF  
REVENUE INTELLIGENCE & ANR. ....Respondents

Through: Mr. Anurag Ojha, SSC with  
Mr. Dipak Raj, Mr. Aryaman  
Singh Chouhan and Mr. Aditya  
Chaudhary, Adv.

(104)

# **CNR No. DLHC010451302023**

+ W.P.(C) 14621/2023 and CM APPL. 58165/2023

OVERSEAS SOLUTION .....Petitioner

Through: Ms. Shikha Sapra, Mr. Pradeep  
Jain and Mr. Shubhankar Jha,  
Adv.

versus

ADDITIONAL DIRECTOR GENERAL & ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC with  
Mr. Dipak Raj, Mr. Aryaman  
Singh Chouhan and Mr. Aditya  
Chaudhary, Adv.

(105)

# **CNR No. DLHC010468662023**

+ W.P.(C) 15084/2023 and CM APPL. 60271/2023

M/S SHUBH RESOURCES PVT. LTD. & ORS. ....Petitioners

Through: Ms. Shikha Sapra, Adv.

versus

ADDITIONAL DIRECTOR GENERAL, DIRECTORATE OF  
REVENUE INTELLIGENCE & ANR. ....Respondents

Through: Mr. Harpreet Singh, SSC with  
Mr. Jatin Kumar Gaur, Adv.

(106)

# **CNR No. DLHC010586962023**

+ W.P.(C) 517/2024 and CM APPL. 2331/2024

SANJAY GUPTA & ORS. ....Petitioners

Through:

versus

ADDITIONAL DIRECTOR GENERAL & ORS.

.....Respondents



Through: Mr. Rajesh Kumar, SPC with  
Mr. Yash Narain Adv. for UOI.

(107)

# **CNR No. DLHC010088282024**

+ W.P.(C) 2794/2024, CM APPL. 11408/2024 and CM APPL.  
13673/2024

M/S HLPL GLOBAL LOGISTICS PVT LTD .....Petitioner

Through: Mr. Ajay Kumar and Mr. Yash  
Singh, Adv.

versus

ADDITIONAL DIRECTOR GENERAL DRI NEW DELHI  
AND ORS .....Respondents

Through: Mr. Anurag Ojha, SSC with  
Mr. Dipak Raj, Mr. Aryaman  
Singh Chouhan and Mr. Aditya  
Chaudhary, Adv.

Mr. Akash Vajpai, CGSC along  
with Mr. Priyanshu, Adv. for R-  
3.

(108)

# **CNR No. DLHC010088512024**

+ W.P.(C) 2817/2024 and CM APPL. 13347/2024

MS HLPL GLOBAL LOGISTICS PVT LTD .....Petitioner

Through: Mr. Ajay Kumar and Mr. Yash  
Singh, Adv.

versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF  
REVENUE INTELLIGENCE AND ORS .....Respondents

Through: Mr. Anurag Ojha, SSC with  
Mr. Dipak Raj, Mr. Aryaman  
Singh Chouhan and Mr. Aditya  
Chaudhary, Adv.

Mr. Akash Vajpai, CGSC along  
with Mr. Priyanshu, Adv. for R-  
3.

(109)

# **CNR No. DLHC010088592024**

+ W.P.(C) 2825/2024 and CM APPL. 13349/2024

MS HLPL GLOBAL LOGISTICS PVT LTD .....Petitioner

Through: Mr. Ajay Kumar and Mr. Yash  
Singh, Adv.



versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF  
REVENUE INTELLIGENCE AND ORS & ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC with  
Mr. Dipak Raj, Mr. Aryaman  
Singh Chouhan and Mr. Aditya  
Chaudhary, Adv.  
Mr. Akash Vajpai, CGSC along  
with Mr. Priyanshu, Adv. for R-  
3.

(110)

# **CNR No. DLHC010222752024**

+ W.P.(C) 5881/2024, CM APPL. 24277/2024 and CM APPL.  
2828/2025

M/S PAYWORLD DIGITAL SERVICES PVT. LTD.  
(FORMERLY KNOWN AS SUGAL AND DAMANI  
UTILITY SERVICES PVT. LTD.)

.....Petitioner

Through: Mr. Krishna Rao, Adv.

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Mr. Niraj Kumar, Sr. Central  
Govt. Counsel With Mr.  
Chaitanya Kumar, Adv. for  
UOI.  
Mr. Harpreet Singh, SSC with  
Mr. Jatin Kumar Gaur, Adv.

(111)

# **CNR No. DLHC010341722024**

+ W.P.(C) 8166/2024 and CM APPL. 33539/2024

M/S SAPPHIRE VILLAS PRIVATE LIMITED

.....Petitioner

Through: Mr. Puneet Agrawal, Ms. Mansi  
Khurana, Mr. Vipalv Tiwari,  
Mr. Chetan Kumar Shukla,  
Adv.

versus

JOINT COMMISSIONER, CENTRAL TAX, GST DELHI  
EAST & ORS.

.....Respondents

Through: Ms. Anushree Narain SSC with  
Mr. Apurv Yadav and Mr.



Naman Choula, Advs.

(112)

# **CNR No. DLHC010342702024**

+ W.P.(C) 8265/2024 and CM APPL. 33993/2024

M/S H.R. BUILDERS

.....Petitioner

Through: Mr. Puneet Agrawal, Ms. Mansi  
Khurana, Ms. Shruti Garg Mr.  
Vipalv Tiwari, Mr. Chetan  
Kumar Shukla, Advs.

versus

COMMISSIONER OF CENTRAL GOODS AND SERVICES  
TAX, DELHI WEST COMMISSIONERATE & ORS.

.....Respondents

Through: Mr. Aditya Singla, SSC-CBIC  
with Mr. Arya, Ms. Shreya, Mr.  
Dhananjay Gautam, Mr. Akhil,  
Ms. Sakshi Chandna and Mr.  
Nehaol, Advs.

(113)

# **CNR No. DLHC010429562024**

+ W.P.(C) 10104/2024 and CM APPL. 41384/2024

M/S SATYAM MARKETING THROUGH ITS PROPRIETOR  
SHRI D. B. GUPTA

.....Petitioner

Through: Ms. Shikha Sapra, Adv.

versus

COMMISSIONER OF CUSTOMS (IMPORT) & ANR.

.....Respondents

Through: Mr. Anurag Ojha, SSC with  
Mr. Dipak Raj, Mr. Aryaman  
Singh Chouhan and Mr. Aditya  
Chaudhary, Advs.(114)

# **CNR No. DLHC010550062024**

+ W.P.(C) 11855/2024 and CM APPL. 49329/2024

M/S OSWAL PVC COMPOUND INDUSTRIES (THROUGH  
ITS PROPRIETOR SH HEMRAJ KUNDALIA) & ORS.

.....Petitioners

Through: Mr. Rakesh Prasad Singh, Mr.  
Nirmal Dixit, Ms. Purva  
Dewangan, Advs.

versus

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE



AND CENTRAL GOODS AND SERVICE TAX NORTH

.....Respondent

Through: Mr. Anurag Ojha, SSC with  
Mr. Dipak Raj, Mr. Aryaman  
Singh Chouhan and Mr. Aditya  
Chaudhary, Advs.

(115)

# **CNR No. DLHC010668552024**

+ W.P.(C) 13784/2024 and CM APPL. 57719/2024

M/S HRJ POLYMERS PVT LTD & ORS. ....Petitioners

Through: Mr. Rakesh Prasad Singh, Mr.  
Nirmal Dixit, Ms. Purva  
Dewangan, Advs.

versus

OFFICE OF COMMISSIONER CENTRAL EXCISE AND  
CGST THROUGH COMMISSIONER .....Respondent

Through: Mr. Anurag Ojha, SSC with  
Mr. Dipak Raj, Mr. Aryaman  
Singh Chouhan and Mr. Aditya  
Chaudhary, Advs.

(116)

# **CNR No. DLHC010668572024**

+ W.P.(C) 13786/2024 and CM APPL. 57722/2024

M/S ANURAG ENTERPRISES (THROUGH ITS  
PROPREITOR SMT. SANGEETA KUNDALIA) & ANR.

.....Petitioners

Through: Mr. Rakesh Prasad Singh, Mr.  
Nirmal Dixit, Ms. Purva  
Dewangan, Advs.

versus

OFFICE OF COMMISSIONER CENTRAL EXCISE AND  
CGST (THROUGH COMMISSIONER) .....Respondent

Through: Mr. Anurag Ojha, SSC with  
Mr. Dipak Raj, Mr. Aryaman  
Singh Chouhan and Mr. Aditya  
Chaudhary, Advs.

(117)

# **CNR No. DLHC010601632024**

+ W.P.(C) 12733/2024 and CM APPL. 9911/2025

SARASWATI PRINTERS .....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K.



Seth, Ms. Palak Mathur, Mr.  
Karanveer Singh, Mr. Rupesh  
Gupta, Advs.

versus

THE ADDITIONAL COMMISSIONER OF GST AND ANR.

.....Respondents

Through: Mr. Anurag Ojha, SSC with  
Mr. Dipak Raj, Mr. Aryaman  
Singh Chouhan and Mr. Aditya  
Chaudhary, Advs.  
Mr. Piyush Beriwal, Adv.

(118)

# **CNR No. DLHC010881932024**

+ W.P.(C) 16647/2024 and CM APPL. 70419/2024

INDO SILICON ELECTRONICS PVT. LTD. ....Petitioner

Through: Mr. Jitin Singhal, Adv.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS & ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC with  
Mr. Dipak Raj, Mr. Aryaman  
Singh Chouhan and Mr. Aditya  
Chaudhary, Advs.

(119)

# **CNR No. DLHC010987262024**

+ W.P.(C) 17899/2024 and CM APPL. 76199/2024

ARKAY RADIOS ....Petitioner

Through: Mr. Ravi Kant Chandhok, Adv.

versus

PRINCIPAL COMMISSIONER, CENTRAL GOODS AND  
SERVICES TAX AND CENTRAL EXCISE DELHI NORTH  
COMMISSIONERATE

.....Respondent

Through: Mr. Anurag Ojha, SSC with  
Mr. Dipak Raj, Mr. Aryaman  
Singh Chouhan and Mr. Aditya  
Chaudhary, Advs.

(120)

# **CNR No. DLHC010085182025**

+ W.P.(C) 2256/2025 and CM APPL. 10638/2025

M/S NABCO BATTERIES (THROUGH ITS PROPRIETOR



SH SUMIT RAMSISARIA & ANR. ....Petitioners  
Through: Mr. Rakesh Prasad Singh, Mr.  
Nirmal Dixit, Ms. Purva  
Dewangan, Advs.

versus

OFFICE OF COMMISSIONER OF CENTRAL GOODS AND  
SERVICES TAX (THROUGH COMMISSIONER) & ANR.

.....Respondents

Through: Sh. Atul Tripathi, SSC-CBIC  
with Mr. Akshay Sagar and Mr.  
Shubham Mishra, Advs.

(121)

# **CNR No. DLHC010082662025**  
+ W.P.(C) 2257/2025 and CM APPL. 10649/2025  
M/S SIDDHARTH INDUSTRIES (THROUGH ITS  
PROPRIETOR SH SIDDHARTH RAMSISARIA) & ANR.

.....Petitioners

Through: Mr. Rakesh Prasad Singh, Mr.  
Nirmal Dixit, Ms. Purva  
Dewangan, Advs.

versus

OFFICE OF COMMISSIONER OF CENTRAL GOODS AND  
SERVICES TAX (THROUGH COMMISSIONER) & ANR.

.....Respondents

Through: Sh. Atul Tripathi, SSC-CBIC  
with Mr. Akshay Sagar and Mr.  
Shubham Mishra, Advs.

(122)

# **CNR No. DLHC010098122025**  
+ W.P.(C) 2449/2025 and CM APPL. 11626/2025  
SH. VIJAY KUMAR VERMA ....Petitioner

Through:

versus

COMMISSIONER OF SERVICE TAX ....Respondent

Through: Sh. Atul Tripathi, SSC-CBIC  
with Mr. Akshay Sagar and Mr.  
Shubham Mishra, Advs.

(123)

# **CNR No. DLHC010107762025**  
+ W.P.(C) 2668/2025  
RAJ KUMAR ....Petitioner



Through:

versus

AVATO WARD 64 STATE GOODS AND SERVICE TAX &  
ANR. ....Respondents

Through: Ms. Vaishali Gupta, Panel  
Counsel (Civil)-GNCTD.

(124)

# **CNR No. DLHC010124782025**

+ W.P.(C) 3036/2025 and CM APPL. 14420/2025

AIR LIQUIDE GLOBAL E AND C SOLUTIONS INDIA PVT  
LTD ....Petitioner

Through: Mr. Rajat Mittal and Mr.  
Priyanshu, Adv.

versus

COMMISSIONER CENTRAL GOODS SERVICE TAX GST  
DELHI EAST & ORS. ....Respondents

Through: Mr. Shashank Sharma, SSC  
with Ms. Malika Kumari, Adv.

(125)

# **CNR No. DLHC010182052025**

+ W.P.(C) 4252/2025

M/S SUNRISE FOOD PRODUCTS ....Petitioner

Through:

versus

UNION OF INDIA AND ORS ....Respondents

Through: Dr. Abhishek Khanna, SPC for  
R-1.

Mr. Aditya Singla, SSC-CBIC  
with Mr. Arya, Ms. Shreya, Mr.  
Dhananjay Gautam, Mr. Akhil,  
Ms. Sakshi Chandna and Mr.  
Nehaol, Adv. for R-2 and R-3.

(126)

# **CNR No. DLHC010210192025**

+ W.P.(C) 4847/2025 and CM APPL. 22184/2025

INDIAN STEEL CORPORATION THROUGH PROPRIETOR  
SH MANOJ BANSAL ....Petitioner

Through: Ms. Mehak Dhiman, Adv.

versus

COMMISSIONER OF CENTRAL EXCISE DELHI 1 & ANR.



.....Respondents

Through: Ms. Anushree Narain, SSC with  
Mr. Apurv Yadav and Mr.  
Naman Choula, Advs.

(127)

# **CNR No. DLHC010227162025**

+ W.P.(C) 5197/2025 and CM APPL. 23631/2025

VIKAS GUMBER

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K.  
Seth, Ms. Palak Mathur, Mr.  
Karanveer Singh, Mr. Rupesh  
Gupta, Advs.

versus

ADDITIONAL COMMISSIONER OF CUSTOMS

.....Respondent

Through: Mr. Satish Aggarwala, SSC  
with Mr. Gagan Vaswani, Adv.

(128)

# **CNR No. DLHC010260952025**

+ W.P.(C) 5827/2025 and CM APPL. 26628/2025

UMESH GULHAR

.....Petitioner

Through: Ms. Shikha Sapra, Adv.

versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF  
REVENUE INTELLIGENCE AND ANR. ....Respondents

Through: Mr. Anurag Ojha, SSC with  
Mr. Dipak Raj, Mr. Aryaman  
Singh Chouhan and Mr. Aditya  
Chaudhary, Advs.

(129)

# **CNR No. DLHC010260982025**

+ W.P.(C) 5830/2025

HANSRAJ BHATIA AND CO.

.....Petitioner

Through: Ms. Shikha Sapra, Adv.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT)

.....Respondent

Through: Mr. Shubham Tyagi, SSC-  
CBIC with Ms. Navruti Ojha,  
Adv.

(130)



# **CNR No. DLHC010287912025**  
+ W.P.(C) 6195/2025 and CM APPL. 28292/2025  
AMITOJH SINGH BAKSHI .....Petitioner  
Through: Ms. Shikha Sapra, Adv.  
versus  
PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT)  
.....Respondent  
Through: Mr. Shubham Tyagi, SSC-  
CBIC with Ms. Navruti Ojha,  
Adv.

(131)  
# **CNR No. DLHC010279832025**  
+ W.P.(C) 6086/2025 and CM APPL. 27802/2025  
INDIAN RADIOLOGICAL AND IMAGING ASSOCIATION  
.....Petitioner  
Through: Mr. Sunil Upadhyay, Adv.  
versus  
UIO & ANR .....Respondents  
Through: Ms. Archana Sharma, SPC with  
Mr. Divakar Upadhyaya, Adv.  
for UIO.  
Mr. Anurag Ojha, SSC with  
Mr. Dipak Raj, Mr. Aryaman  
Singh Chouhan and Mr. Aditya  
Chaudhary, Adv.

(132)  
# **CNR No. DLHC010324002025**  
+ W.P.(C) 6958/2025, CM APPL. 31485/2025, CM APPL.  
61042/2025 and CM APPL. 61065/2025  
M/S CARZONRENT (I) PVT. LTD. ....Petitioner  
Through: Mr. Kunal Kapoor, Mr.  
Biswajeet Mishra and Mr.  
Yathart Tripathi, Adv.

versus

COMMISSIONER, CGST, DELHI AUDIT-II  
COMMISSIONERATE & ORS. ....Respondents  
Through: Mr. Shashank Sharma, SSC  
with Ms. Malika Kumari, Adv.



(133)

# **CNR No. DLHC010355502025**

+ W.P.(C) 7876/2025 and CM APPL. 34775/2025

SAJJAN KUMAR

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth, Ms. Palak Mathur, Mr. Karanveer Singh, Mr. Rupesh Gupta, Adv.

versus

JOINT COMMISSIONER OF CUSTOMS .....Respondent

Through: Ms. Anushree Narain, SSC with Mr. Apurv Yadav and Mr. Naman Choula, Adv.

(134)

# **CNR No. DLHC010355512025**

+ W.P.(C) 7877/2025 and CM APPL. 34776/2025

DURGA APPARELS PVT LTD AND ORS. ....Petitioners

Through: Mr. Chinmaya Seth, Mr. A.K. Seth, Ms. Palak Mathur, Mr. Karanveer Singh, Mr. Rupesh Gupta, Adv.

versus

ADDITIONAL COMMISSIONER OF CUSTOMS  
(EXPORTS) .....Respondent

Through: Mr. Aakarsh Srivastava, Mr. Ankit Kumar and Mr. Dhananjay Parth, Adv.

(135)

# **CNR No. DLHC010449932025**

+ W.P.(C) 10126/2025 and CM APPL. 42160/2025

KARL STORZ ENDOSCOPY INDIA PVT LTD & ANR.

.....Petitioners

Through: Mr. Rajan Mishra, Adv.

versus

UNION OF INDIA & ANR. ....Respondents

Through: Mr. Shankar Kumar Jha, SPC-  
UOI.  
Sh. Atul Tripathi, SSC-CBIC  
with Mr. Akshay Sagar and Mr.  
Shubham Mishra, Adv.



(136)

# **CNR No. DLHC010586592025**

+ W.P.(C) 12425/2025 and CM APPL. 50654/2025

MS FUJITSU INDIA PRIVATE LIMITED .....Petitioner

Through: Mr. Onkar Sharma and Ms.  
Aakansha Wadhwani, Advs.

versus

UNION OF INDIA & ORS. ....Respondents

Through: Ms. Sangita Malhotra, SPC for  
R-1/UOI.

Mr. Shashank Sharma, SSC  
with Ms. Malika Kumari, Adv.

Mr. Anurag Ojha, SSC with  
Mr. Dipak Raj, Mr. Aryaman  
Singh Chouhan and Mr. Aditya  
Chaudhary, Advs.

(137)

# **CNR No. DLHC010662682025**

+ W.P.(C) 13806/2025

GALA INTERNATIONAL PVT LTD .....Petitioner

Through: Ms. Swati Agarwal and Ms.  
Kanika Sethi, Advs.

versus

COMMISSIONER OF CUSTOMS (ADJ) OFFICE OF  
COMMISSIONER OF CUSTOMS (ADJUDICATION) DELHI  
& ANR. ....Respondents

Through: Mr. Anurag Ojha, SSC with  
Mr. Dipak Raj, Mr. Aryaman  
Singh Chouhan and Mr. Aditya  
Chaudhary, Advs.

(138)

# **CNR No. DLHC010664382025**

+ W.P.(C) 13882/2025

SHIRDI EXIM PRIVATE LIMITED .....Petitioner

Through: Ms. Swati Agarwal and Ms.  
Kanika Sethi, Advs.

versus

COMMISSIONER OF CUSTOMS (ADJ) OFFICE OF  
COMMISSIONER OF CUSTOMS (ADJUDICATION) DELHI  
& ANR. ....Respondents

Through: Mr. Anurag Ojha, SSC with



Mr. Dipak Raj, Mr. Aryaman  
Singh Chouhan and Mr. Aditya  
Chaudhary, Advs.

(139)

# **CNR No. DLHC010664422025**

+ W.P.(C) 13927/2025

GANESH OVERSEAS PVT LTD .....Petitioner

Through: Ms. Swati Agarwal and Ms.  
Kanika Sethi, Advs.

versus

COMMISSIONER OF CUSTOMS (ADJ) OFFICE OF  
COMMISSIONER OF CUSTOMS (ADJUDICATION) DELHI  
& ANR. ....Respondents

Through: Mr. Anurag Ojha, SSC with  
Mr. Dipak Raj, Mr. Aryaman  
Singh Chouhan and Mr. Aditya  
Chaudhary, Advs.

(140)

# **CNR No. DLHC010694632025**

+ W.P.(C) 14476/2025 and CM APPL. 59274/2025

M/S MICHELIN INDIA PVT LTD (FORMERLY KNOWN  
AS MICHELIN INDIA TYRES PVT LTD) .....Petitioner

Through: Mr. Karan Sachdev, Mr.  
Somesh Jain, Mr. Sumit  
Khadaria, Mr. Sankalp  
Agrawal, Advs.

versus

JOINT COMMISSIONER OF CGST DELHI SOUTH  
COMMISSIONERATE .....Respondent

Through: Sh. Atul Tripathi, SSC-CBIC  
with Mr. Akshay Sagar and Mr.  
Shubham Mishra, Advs.

(141)

# **CNR No. DLHC010868862025**

+ W.P.(C) 16894/2025, CM APPL. 69516/2025 and CM APPL.  
69517/2025

NANU RAM GOYAL AND CO. ....Petitioner

Through: Ms. Udit Singh, Adv.

versus

UNION OF INDIA AND ANR .....Respondents

Through:



(142)

# **CNR No. DLHC010958802025**

+ W.P.(C) 18162/2025 and CM APPL. 75146/2025

M/S SWATCH GROUP (INDIA) PVT. LTD .....Petitioner

Through: Mr. Kunal Kapoor, Mr.  
Biswajeet Mishra and Mr.  
Yathart Tripathi, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Ritu Reniwal, SPC with Mr.  
Mr. Mahindra kumawat & Mr.  
Gaurav Yadav, Advs. for R-1.  
Mr. Harpreet Singh, SSC with  
Mr. Jatin Kumar Gaur, Adv.  
Mr. Anurag Ojha, SSC with  
Mr. Dipak Raj, Mr. Aryaman  
Singh Chouhan and Mr. Aditya  
Chaudhary, Advs.

(147)

# **CNR No. DLHC010357092026**

+ CEAC 41/2026, CM APPL. 51274/2026, CM APPL.  
51275/2026, CM APPL. 51276/2026 and CM APPL.  
51277/2026

COMMISSIONER OF CGST DELHI EAST .....Petitioner

Through: Sh. Atul Tripathi, SSC-CBIC  
with Mr. Akshay Sagar and Mr.  
Shubham Mishra, Advs.

versus

AMIT GUPTA

.....Respondent

Through:

(148)

# **CNR No. DLHC010357112026**

+ CEAC 42/2026, CM APPL. 51278/2026, CM APPL.  
51279/2026, CM APPL. 51280/2026 and CM APPL.  
51281/2026

COMMISSIONER OF CGST DELHI EAST .....Petitioner

Through: Sh. Atul Tripathi, SSC-CBIC  
with Mr. Akshay Sagar and Mr.  
Shubham Mishra, Advs.

versus

AMIT GUPTA

.....Respondent



Through:

(149)

# **CNR No. DLHC010357122026**  
+ CEAC 43/2026, CM APPL. 51282/2026, CM APPL. 51283/2026, CM APPL. 51284/2026 and CM APPL. 51285/2026  
COMMISSIONER OF CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
with Mr. Akshay Sagar and Mr. Shubham Mishra, Advs.

versus

SOUND SPARE INDIA .....Respondent

Through:

(150)

# **CNR No. DLHC010357202026**  
+ CEAC 44/2026, CM APPL. 51295/2026, CM APPL. 51296/2026, CM APPL. 51297/2026 and CM APPL. 51298/2026  
COMMISSIONER OF CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
with Mr. Akshay Sagar and Mr. Shubham Mishra, Advs.

versus

BRILLIANT METAL PVT LTD .....Respondent

Through:

(151)

# **CNR No. DLHC010357212026**  
+ CEAC 45/2026, CM APPL. 51299/2026, CM APPL. 51300/2026, CM APPL. 51301/2026 and CM APPL. 51302/2026  
COMMISSIONER OF CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
with Mr. Akshay Sagar and Mr. Shubham Mishra, Advs.

versus

MORAL ALLOYS PVT LTD .....Respondent

Through:

(152)

# **CNR No. DLHC010357232026**



+ CEAC 46/2026, CM APPL. 51306/2026, CM APPL. 51307/2026, CM APPL. 51308/2026 and CM APPL. 51309/2026

COMMISSIONER OF CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
with Mr. Akshay Sagar and Mr.  
Shubham Mishra, Adv.

versus

BRILLIANT METAL PVT LTD .....Respondent  
Through:

(153)

# **CNR No. DLHC010357252026**

+ CEAC 47/2026, CM APPL. 51312/2026, CM APPL. 51313/2026, CM APPL. 51314/2026 and CM APPL. 51315/2026

COMMISSIONER OF CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
with Mr. Akshay Sagar and Mr.  
Shubham Mishra, Adv.

versus

ANKIT GARG, PARTNER, SANMATI OVERSEAS PVT LTD .....Respondent  
Through:

(154)

# **CNR No. DLHC010357972026**

+ CEAC 48/2026, CM APPL. 51498/2026, CM APPL. 51499/2026, CM APPL. 51500/2026 and CM APPL. 51501/2026

COMMISSIONER OF CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
with Mr. Akshay Sagar and Mr.  
Shubham Mishra, Adv.

versus

MUKESH INDUSTRIES .....Respondent  
Through:

(155)

# **CNR No. DLHC010379312026**

+ CEAC 49/2026, CM APPL. 54513/2026, CM APPL. 54514/2026, CM APPL. 54515/2026 and CM APPL. 54516/2026



COMMISSIONER OF CGST DELHI EAST .....Petitioner  
Through: Sh. Atul Tripathi, SSC-CBIC  
with Mr. Akshay Sagar and Mr.  
Shubham Mishra, Advs.

versus

SANMATI OVERSEAS PVT LTD .....Respondent  
Through:

**CORAM:**

**HON'BLE MR. JUSTICE ANIL KSHETARPAL**

**HON'BLE MS. JUSTICE SHAIL JAIN**

**ORDER**

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**17.08.2026**

1. The Hon'ble Supreme Court, in SLP(Civil) No.5392/2025  
captioned ***Union of India & Ors. v. GMR Airport Infrastructure Ltd.,***  
has passed the following order:

“1. This matter has come up today for hearing the parties on interim relief.

2. Notice in the main matter had already been issued on 7-3-2025.

3. We take notice of the fact that the High Court by way of its impugned judgment and order disposed of hundreds of petitions.

4. One of the matters has come up before us.

5. It is difficult to hear the Revenue on interim relief in the absence of other assesses before us.

6. We request Mr. N. Venkataraman, the learned Additional Solicitor General to see that the other Special Leave Petitions also come up before us at the earliest so that we can issue notice in all the matters.

7. According to Mr. N. Venkataraman, the impugned judgment and order passed by the High Court of Delhi needs to be suspended from its operation as the same is creating lot of problems for the Revenue.

8. He appointed out that almost 250 matters came to be **disposed of by the Tribunal following the judgment of the High Court of Delhi.**

9. **Since we are looking into the larger issues involved in this matter, we may only say that if any matter comes up for hearing before the Tribunal or any of the High Courts on the subject in question, the hearing may be deferred till we take an appropriate call in the matter.**

10. List the matter after Summer Vacation.”



2. This Bench has been informed that the matter is tentatively listed for tomorrow, i.e., 18.08.2026, before the Hon'ble Supreme Court.
3. List on 28.09.2026.
4. The liberty is granted to learned counsel representing the parties to make an application for advancement of date if the Hon'ble Supreme Court decides that matter before the next date of hearing.
5. A photocopy of the Order passed today be kept in the connected matters.

**ANIL KSHETARPAL, J.**

**SHAIL JAIN, J.**

**AUGUST 17, 2026/sp/shah**