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

+ **W.P.(C) 19588/2025 & CM APPL. 81893/2025**

**AUTOBEST AUTOMOTIVE (INDIA) PRIVATE
LIMITED**

.....Petitioner

Through: Mr Puneet Rai and Ms. Srishti
Advocates

versus

**ADDITIONAL COMMISSIONER, ANTI EVASION BRANCH,
CGST DELHI, WEST COMMISSIONERATE
& ORS.**

.....Respondents

Through: Mr. Akash Verma Senior Standing
Counsel CBIC with Ms. Aanchal
Uppal, Advocate

**CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL**

% **ORDER
28.01.2026**

List on 23rd March, 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 28, 2026/ay