



\$~34, 36, 45, 46, 48 to 54

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

+ W.P.(C) 14584/2025 & CM APPL. 59839/2025

AMIT GUPTA

.....Petitioner

Through: Mr. Ruchir Bhatia, Advocate

versus

COMMISSIONER STATE GOODS AND SERVICES TAX
& ANR.

.....Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka
Jindal, Advocates

36

+ W.P.(C) 15700/2025 & CM APPL. 64243/2025

EYEP TECHSUITE PRIVATE LIMITED

.....Petitioner

Through: Appearance not given

versus

SALES TAX OFFICER CLASS II AVATO, WARD 61
& ORS.

.....Respondents

Through: Ms. Rashi Aggarwal proxy for Ms
Vaishali Gupta, Advocate
Mr. Akash Verma, SSC-CBIC with
Mrs. Aanchal Uppal, Mr. Teevra
Mishra, Advocates
Mr. Neeraj Dubey, SPC for R-3/UOI
Mr. Akash Verma, SSC-CBIC, Mrs.
Aanchal Uppal and Mr. Teevra
Mishra, Advocates

45

+ W.P.(C) 19692/2025 & CM APPL. 82151/2025

M/S SAI OVERSEAS

.....Petitioner

Through: Mr. Jitin Singha and Mr. Rudraksh
Pandey, Advocates

versus



- 46
- UNION OF INDIA & ORS.Respondents
Through: Ms Himanshi Singh, SPC with Mr. Rohit Kumar, Ms. Monalisha Pradhan Advocate for UOI
Ms. Rashi Aggarwal proxy for Ms Vaishali Gupta, Advocate
Mr. Nitin Saluja, Senior Standing Counsel for R-1 and R-3.
- + W.P.(C) 980/2026 & CM APPL. 4733/2026
- ANUSHKA OVERSEASPetitioner
Through: Mr. Chinmaya Seth, Mr. A.K. Seth, and Ms. Palak Mathur, Advocates
- versus
- SALES TAX OFFICER CLASS II/AVATO, STATE TAX WARD 63, ZONE 6, DELHI AND ORSRespondents
Through: Mr. Vikrant Nilesh Goyal, Mr. Yash Basoya, Mr. Kunal Dixit, Mr. Inderjeet Singh, Advocates for R-3
- 48
- + W.P.(C) 9060/2025 & CM APPL. 38569/2025
- SARENS HEAVY LIFT INDIA PRIVATE LIMITED.....Petitioner
Through: Mr. Ruchir Bhatia and Mr. Pradeep Singh Rawat, Advocates
- versus
- SALES TAX OFFICER CLASS II AVATO DGST WARD 201, ZONE 11 & ANR.Respondents
Through: Appearance not given
- 49
- + W.P.(C) 10640/2025 & CM APPL. 44047/2025
- SARASWATI PRINTERSPetitioner
Through: Mr. Chinmaya Seth, Mr. A.K. Seth, and Ms. Palak Mathur, Advocates



versus

SALES TAX OFFICER CLASS II/AVATO, STATE TAX WARD
91, ZONE 8 DELHI AND ORS.Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka
Jindal, Advocates for GNCTD

50

+ W.P.(C) 10724/2025 & CM APPL. 44370/2025

FABGAR OVERSEAS PRIVATE LIMITEDPetitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth,
and Ms. Palak Mathur, Advocates

versus

SALES TAX OFFICER CLASS II/AVATO, STATE TAX WARD
81, ZONE 7, DELHI AND ORS.Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka
Jindal, Advocates for R/GNCTD
Mr. Anurag Ojha, SSC with Mr.
Dipak Raj, Advocate for CBIC
Mr. Shouryendu Ray, SPC with Mr.
Yashendra Singhwal, Advocates for
R-3
Mr. Piyush Beriwal, Ms Ruchita
Srivastava, Ms. Neha Kamboj,
Advocates for R-4 and R-5

51

+ W.P.(C) 12763/2025 & CM APPL. 52131/2025

LAKSHAY GRANITE THROUGH ITS PROPRIETOR RAVI
KANTPetitioner

Through: Appearance not given

versus

SALES TAX OFFICER CLASS II/ AVATO WARD 63, ZONE 6,
DELHI & ORS.Respondents

Through: Ms. Rashi Aggarwal proxy for Ms
Vaishali Gupta, Advocate



52

+ W.P.(C) 13106/2025 & CM APPL. 53664/2025

NANDI POLYCHEM

.....Petitioner

Through: Mr. Akshay Allagh, Advocate

versus

GOODS AND SERVICE TAX OFFICER, DELHI DEPARTMENT
OF TRADE AND TAXES, GOVERNMENT OF NCT OF DELHI &
ANR.

.....Respondents

Through: Ms. Rashi Aggarwal proxy for Ms
Vaishali Gupta, Advocate
Mr. Sumit K. Batra and Ms. Priyanka
Jindal, Advocates

53

+ W.P.(C) 14775/2025 & CM APPL. 60793/2025

R L ENTERPRISES

.....Petitioner

Through: Appearance not given

versus

COMMISSIONER, STATE GOODS AND SERVICES TAX &
ANR.

.....Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka
Jindal, Advocates for R/GNCTD

54

+ W.P.(C) 16390/2025 & CM APPL. 67156/2025

UPHAR CATERERS THROUGH ITS PARTNER MR. THAKUR
DASS

.....Petitioner

Through: Mr. Rakesh Kumar, Mr. Parveen
Kumar Gambhir, Mr. Naveen,
Advocates

versus

COMMISSIONER OF DELHI GOODS AND SERVICES TAX
AND OTHERS

.....Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka
Jindal, Advocates for R/GNCTD



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

% ORDER
23.03.2026

At joint request, list on 6th August, 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 23, 2026/ay