



\$~48

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

+ **W.P.(C) 900/2026 & CM APPL. 4416/2026**

M/S ARECA INDOCORP LLP

.....Petitioner

Through: Mr. Dileep Singh Rajpurohit, Mr.
Girish Agarwal, Mr. Aniket Raj
Bhattarai and Ms.Simran Kumari,
Advocates

versus

**PRINCIPAL COMMISSIONER OF CENTRAL
GOODS AND SERVICE & ANR.**

.....Respondents

Through: Mr. Akash Verma, standing counsel
for CBIC with Mr. Teevra Mishra,
Mrs. Aanchal Uppal, Advocates

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

% **22.01.2026**

CM APPL. 4417/2026 (Exemption)

1. Exemption allowed, subject to all just exceptions.
2. The application stands disposed of.

W.P.(C) 900/2026 & CM APPL. 4416/2026

3. The allegation against the petitioner is of wrongful availment of input tax credit viz. ITC, based on which, the order impugned came to be passed.
4. Learned counsel for the petitioner also submits that the contentions raised in the reply are not dealt with.



5. Heard.
6. Issue notice to the respondents.
7. *Mr. Akash Verma*, learned Standing Counsel waives notice for the respondents.
8. List on 30th April 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 22, 2026/pr/ss