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

+ **W.P.(C) 900/2026**

M/S ARECA INDOCORP LLP

.....Petitioner

Through: Mr. Girish Agarwal, Mr. Dileep Singh Rajpurohit, Mr. Aniket Bhattarai, Mr. Shadab Ali and Ms. Simran Kumari, Advs.

versus

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

.....Respondents

Through: Mr. Akash Verma, SSC, CBIC with Mrs. Aanchal Verma and Mr. Teevra Mishra, Advs.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

25.03.2026

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CM APPL. 18986/2026

1. The respondents have sought time to file the counter-affidavit.
2. As such, we grant time of four weeks to file the counter-affidavit. Rejoinder thereto, if any, be filed within two weeks thereafter.
3. List on the date already fixed, i.e., 30th April 2026.
4. In the meantime, there shall be no coercive steps in the light of submissions made as regards the lawful availment of Input Tax Credit, as reflected in the Show Cause Notice, particularly in para 4.1.14.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 25, 2026/ar/dd