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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 15783/2022, CM APPL. 49098/2022, CM APPL. 2466/2023
& CM APPL. 27611/2023**

TATA POWER RENEWABLE ENERGY LIMITEDPetitioner
Through: Mr. Vikas Singh, Senior Adv. with Mr. Shri Venkatesh, Mr. Shreshth Sharma, Mr. Suhael Buttan, Ms. Tanishka Khatana and Mr. Vedant Chaudhary, Advs. (M. 9102797077)

versus

UNION OF INDIA & ORS.Respondents
Through: Mr. Varun Mishra, SPC with Ms. Shreeya Sud, Adv. for UOI.
Mr. Arnav Kumar, CGSC with Ms. Manya Gupta, Adv. for UOI.
Mr. Harpreet Singh, SSC with Mr. Jai Ahuja, Mr. Sanidhya Sharma, Ms. Shivali Saxena and Mr. Akshay Saxena, Advs.
Ms. Avshreya Pratap Rudy, SPC with Mr. Vedansh Anand, GP, Ms. Usha Jamnal, Ms. Harshita Chaturvedi and Mr. Mohammad Junaid Mahmood, Advs. for UOI. (M. 8076802450)

42 **WITH**
+ **W.P.(C) 17111/2022, CM APPL. 54330/2022 & CM APPL. 26607/2023**

M/S. RENEW SURYA ROSHNI PRIVATE LIMITEDPetitioner
Through: Mr. Mannat Waraich and Ms. Anaya Goswami, Advs.

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS & ORS. & ORS.Respondents



Through: Mr. Harpreet Singh, SSC with Mr. Jai Ahuja, Mr. Sanidhya Sharma, Ms. Shivali Saxena and Mr. Akshay Saxena, Advs.

Ms. Avshreya Pratap Rudy, SPC with Mr. Vedansh Anand, GP, Ms. Usha Jammal, Ms. Harshita Chaturvedi and Mr. Mohammad Junaid Mahmood, Advs. for UOI.

43
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WITH
W.P.(C) 6355/2023 & CM APPL. 24969/2023

AYANA RENEWABLE POWER PRIVATE LIMITED
& ANR.Petitioners

Through: Mr. Milanka Chaudhary, Ms. Swet Shikha and Ms. Shreya, Advs.
(M. 9031192285)

versus

UNION OF INDIA THROUGH MINISTRY OF FINANCE
& ORS.Respondents

Through: Mr. Satya Ranjan Swain, SPC with Mr. Kautilya Birat, Adv. for R-1.
Mr. Harpreet Singh, SSC with Mr. Jai Ahuja, Mr. Sanidhya Sharma, Ms. Shivali Saxena and Mr. Akshay Saxena, Advs.
Mr. Aditya Singla, SSC, CBIC with Ms. Arya Suresh, Mr. Ritwik Saha, Ms. Shreya Lamba and Mr. Akhil Sharma, Advs. (M. 7558898905)

44
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WITH
W.P.(C) 7987/2023

TATA POWER RENEWABLE ENERGY LIMITEDPetitioner

Through: Mr. Vikas Singh, Senior Adv. with Mr. Shri Venkatesh, Mr. Shreshth Sharma, Mr. Suhael Buttan, Ms. Tanishka Khatana and Mr. Vedant Chaudhary,



Advvs.

versus

UNION OF INDIA

.....Respondent

Through: Mr. Vinay Yadav, SPC with Ms. Kamna Behrani and Mr. Ansh Kalra, Advvs. for UOI.

Mr. Harpreet Singh, SSC with Mr. Jai Ahuja, Mr. Sanidhya Sharma, Ms. Shivali Saxena and Mr. Akshay Saxena, Advvs.

Mr. Ashish K. Dixit, CGSC with Mr. Umar Hashmi, Adv. for UOI. (M:9999900412)

Mr. Vedansh Anand, GP for UOI. (M. 8076802450)

45

WITH

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W.P.(C) 9764/2023 & CM APPL. 37467/2023

AMP ENERGY GREEN PRIVATE LIMITED & ANR.Petitioners

Through: Mr. Aniket Prasoon, Mr. Vinit Kumar and Mr. Aman Sheikh, Advvs.

versus

UNION OF INDIA THROUGH SECRETARY, MINISTRY OF FINANCE & ORS.

.....Respondents

Through: Mr. Harpreet Singh, SSC with Mr. Jai Ahuja, Mr. Sanidhya Sharma, Ms. Shivali Saxena and Mr. Akshay Saxena, Advvs.

Mr. Aditya Singla, SSC, CBIC with Ms. Arya Suresh, Mr. Ritwik Saha, Ms. Shreya Lamba and Mr. Akhil Sharma, Advvs. (M. 7558898905)

46

WITH

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W.P.(C) 17082/2022, CM APPL. 54165/2022 & CM APPL. 26643/2023

M/S. RENEW SURYA PRATAP PRIVATE LIMITEDPetitioner



Through: Mr. Mannat Waraich and Ms. Anaya Goswami, Advs.

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS & ORS.Respondents

Through: Mr. Varun Mishra, SPC with Ms. Shreeya Sud, Adv. for UOI.
Mr. Harpreet Singh, SSC with Mr. Jai Ahuja, Mr. Sanidhya Sharma, Ms. Shivali Saxena and Mr. Akshay Saxena, Advs.

47

WITH

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W.P.(C) 17085/2022, CM APPL. 54218/2022 & CM APPL. 26623/2023

IB VOGT SOLAR SEVEN PVT LTD.Petitioner

Through: Mr. Mannat Waraich and Ms. Anaya Goswami, Advs.

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS & ORS.Respondents

Through: Mr. Harpreet Singh, SSC with Mr. Jai Ahuja, Mr. Sanidhya Sharma, Ms. Shivali Saxena and Mr. Akshay Saxena, Advs.

Mr. Shoumendu Mukherji, SPC with Ms. Megha Sharma and Mr. Mehul Sachan, Advs. for UOI.

48

WITH

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W.P.(C) 17088/2022, CM APPL. 54224/2022 & CM APPL. 26645/2023

M/S. RENEW SURYA JYOTI PRIVATE LIMITEDPetitioner

Through: Mr. Mannat Waraich and Ms. Anaya Goswami, Advs.

versus



CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS &
ORS.Respondents

Through: Mr. Harpreet Singh, SSC with Mr. Jai Ahuja, Mr. Sanidhya Sharma, Ms. Shivali Saxena and Mr. Akshay Saxena, Advs.

49

WITH

+ **W.P.(C) 17093/2022, CM APPL. 54240/2022 & CM APPL. 26586/2023**

M/S. RENEW SURYA VIHAAN PRIVATE LIMITEDPetitioner

Through: Mr. Mannat Waraich and Ms. Anaya Goswami, Advs.

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS &
ORS.Respondents

Through: Mr. Arnav Kumar, CGSC with Ms. Manya Gupta, Adv. for UOI.
Mr. Harpreet Singh, SSC with Mr. Jai Ahuja, Mr. Sanidhya Sharma, Ms. Shivali Saxena and Mr. Akshay Saxena, Advs.

50

WITH

+ **W.P.(C) 17094/2022, CM APPL. 54243/2022 & CM APPL. 26592/2023**

M/S. RENEW DINKAR JYOTI PRIVATE LIMITEDPetitioner

Through: Mr. Mannat Waraich and Ms. Anaya Goswami, Advs.

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS &
ORS.Respondents

Through: Mr. Harpreet Singh, SSC with Mr. Jai Ahuja, Mr. Sanidhya Sharma, Ms. Shivali Saxena and Mr. Akshay Saxena, Advs.



Ms. Avshreya Pratap Rudy, SPC with
Mr. Vedansh Anand, GP, Ms. Usha
Jamnal, Ms. Harshita Chaturvedi and
Mr. Mohammad Junaid Mahmood,
Advs. for UOI.

51

WITH

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**W.P.(C) 17108/2022, CM APPL. 54319/2022 & CM APPL.
26590/2023**

M/S. RENEW DINKAR URJA PRIVATE LIMITEDPetitioner

Through: Mr. Mannat Waraich and Ms. Anaya
Goswami, Advs.

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS &
ORS.Respondents

Through: Mr. Harpreet Singh, SSC with Mr. Jai
Ahuja, Mr. Sanidhya Sharma, Ms.
Shivali Saxena and Mr. Akshay
Saxena, Advs.

Mr. Piyush Beriwal, and Ms. Ruchita
Srivastava, Advs. for R-3. (M.
9910396352)

52

WITH

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**W.P.(C) 17109/2022, CM APPL. 54324/2022 & CM APPL.
26605/2023**

M/S. RENEW SURYA RAVI PRIVATE LIMITEDPetitioner

Through: Mr. Mannat Waraich and Ms. Anaya
Goswami, Advs.

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS &
ORS.Respondents

Through: Mr. Harpreet Singh, SSC with Mr. Jai
Ahuja, Mr. Sanidhya Sharma, Ms.
Shivali Saxena and Mr. Akshay
Saxena, Advs.

53

WITH



+ **W.P.(C) 17110/2022, CM APPL. 54327/2022 & CM APPL. 26584/2023**

M/S. RENEW SOLAR PHOTOVOLTAIC PRIVATE LIMITED

.....Petitioner

Through: Mr. Mannat Waraich and Ms. Anaya Goswami, Advs.

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS & ORS.

.....Respondents

Through: Mr. Harpreet Singh, SSC with Mr. Jai Ahuja, Mr. Sanidhya Sharma, Ms. Shivali Saxena and Mr. Akshay Saxena, Advs.

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WITH

+ **W.P.(C) 17116/2022, CM APPL. 54338/2022 & CM APPL. 26650/2023**

M/S. RENEW HANS URJA PRIVATE LIMITED

.....Petitioner

Through: Mr. Mannat Waraich and Ms. Anaya Goswami, Advs.

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS & ORS.

.....Respondents

Through: Mr. Harpreet Singh, SSC with Mr. Jai Ahuja, Mr. Sanidhya Sharma, Ms. Shivali Saxena and Mr. Akshay Saxena, Advs.

Ms. Nidhi Raman, CGSC with Mr. Arnav Mittal & Mr Mayank Sansanwal, Advs. for UOI.

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AND

+ **W.P.(C) 12993/2023 & CM APPL. 51236/2023**

PROJECT TEN RENEWABLE POWER PRIVATE LIMITED

.....Petitioner

Through: Mr. Milanka Chaudhary, Ms. Swet



Shikha and Ms. Shreya, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

Mr. Akshay Amritanshu, SPC with
Ms. Drishti Saraf, Adv. for UOI.

Mr. Harpreet Singh, SSC with Mr. Jai
Ahuja, Mr. Sanidhya Sharma, Ms.
Shivali Saxena and Mr. Akshay
Saxena, Advs.

Mr. Aditya Singla, SSC, CBIC with
Ms. Arya Suresh, Mr. Ritwik Saha,
Ms. Shreya Lamba and Mr. Akhil
Sharma, Advs. (M. 7558898905)

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE ANISH DAYAL

ORDER

% **02.09.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 2466/2023 & CM APPL. 27611/2023 (for condonation of delay)

2. For the reasons stated in the application, the delay is condoned.

Application is disposed of.

W.P.(C) 15783/2022 & CM APPL. 49098/2022

W.P.(C) 17111/2022, CM APPLs.54330/2022 & 26607/2023

W.P.(C) 6355/2023 & CM APPL. 24969/2023

W.P.(C) 7987/2023

W.P.(C) 9764/2023 & CM APPL. 37467/2023

W.P.(C) 17082/2022 & CM APPLs.54165/2022 & 26643/2023

W.P.(C) 17085/2022 & CM APPLs.54218/2022 & 26623/2023

W.P.(C) 17088/2022 & CM APPLs.54224/2022 & 26645/2023

W.P.(C) 17093/2022 & CM APPLs.54240/2022 & 26586/2023

W.P.(C) 17094/2022 & CM APPLs.54243/2022 & 26592/2023

W.P.(C) 17108/2022 & CM APPLs.54319/2022 & 26590/2023



W.P.(C) 17109/2022 & CM APPLs.54324/2022 & 26605/2023
W.P.(C) 17110/2022 & CM APPLs.54327/2022 & 26584/2023
W.P.(C) 17116/2022 & CM APPLs. 54338/2022 & 26650/2023
W.P.(C) 12993/2023 & CM APPL. 51236/2023

3. Since the regular Bench is not available today, list these matters for hearing on 19th November, 2025 at Top of the Board.

PRAITHIBA M. SINGH, J.

ANISH DAYAL, J.

SEPTEMBER 2, 2025/dk/sr/ck