



\$~1 to 25

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

+ **W.P.(C) 6293/2019**

BHARTI TELEMEDIA LTD.

.....Petitioner

Through: Mr. S. Ganesh, Sr. Adv. with Mr. Tushar Jarwal, Mr. Rahul Sateeja, Mr. Vikrant A Maheshwari & Ms. Daliya Singh, Advs. (M: 9910044138)

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Ruchir Mishra, Mr. Sanjiv Mishra, Mr. Mukesh Kumar Tiwari, Ms. Poonam Shukla and Ms. Reba Jena Mishra, Advs. for UOI.
Mr. R. Ramachandran, SSC for R-1, 3&4.

2

WITH

+

W.P.(C) 6895/2020

BHARTI TELEMEDIA LIMITED

.....Petitioner

Through: Mr. S. Ganesh, Sr. Adv. with Mr. Tushar Jarwal, Mr. Rahul Sateeja, Mr. Vikrant A Maheshwari & Ms. Daliya Singh, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. R. Ramachandran, SSC for R-1, 3 to 5.

3

WITH

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W.P.(C) 6914/2020

BHARTI AIRTEL LIMITED

.....Petitioner

Through: Mr. S. Ganesh, Sr. Adv. with Mr. Tushar Jarwal, Mr. Rahul Sateeja, Mr. Vikrant A Maheshwari & Ms. Daliya Singh, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. R. Ramachandran, SSC for R-1, 3



to 6.

Ms. Manisha Agrawal Narain
(SGSC), Ms. Aditi Singh, Mr.
Navneet Saharan & Mr. Nipun Jain,
Advs. (M: 9205646604)

4
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WITH
W.P.(C) 13097/2019 & CM APPL. 53392/2019
SALES TAX, BAR ASSOCIATION (REGD.),
& ANR.Petitioner

Through: Mr. Sujit Ghosh, Sr. Adv. with Ms.
Mannat Waraich, Mr. Sanjay Sharma,
Ms. Ajinkya Tiwari, Advs.

versus

UNION OF INDIA & ORS.Respondents

Through: Ms. Shiva Lakshmi, CGSC with Mr.
Madhav Bajaj and Ms. Esha Kumar,
Advs. for UOI.
Mr. Harpreet Singh, SSC with Ms.
Suhani Mathur, Mr. Jai Aheja, Mr.
Sanidhya Sharma, Mr. Akshay Saxena
and Ms. Shivali Saxena, Advs.

5
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WITH
W.P.(C) 13154/2019
HIMANSHU MOHTA AND ASSOCIATESPetitioner

Through: Mr. Nikhil Gupta, Adv.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Rakesh Kumar SPC with Mr.
Sunil, Adv. for UOI. (M: 9811549455)
Mr. Harpreet Singh, SSC with Ms.
Suhani Mathur, Mr. Jai Aheja, Mr.
Sanidhya Sharma, Mr. Akshay Saxena
and Ms. Shivali Saxena, Advs.

6
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WITH
W.P.(C) 10385/2020 & CM APPL. 32887/2020
INSTAKART SERVICES PRIVATE LIMITEDPetitioner

Through: Mr. Tarun Gulati, Sr. Adv. with Mr.
Kishore Kunal and Ms. Runjhun Pare,



Advs.

versus

DIRECTORATE GENERAL OF GST INTELLIGENCE
HEADQUARTERS - THROUGH SENIOR INTELLIGENCE
OFFICER

.....Respondent

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

7
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WITH
W.P.(C) 1668/2021

UFLIX INDUSTRIES

.....Petitioner

Through: Dr. Avinash Poddar, Ms. Samiksha Goswami, Ms. Rudrani Mishra, Mr. Awadhesh Sharma, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. R. Ramachandran, SSC for R-2 to 4.
Ms. Manisha Agrawal Narain (SGSC),
Ms. Aditi Singh, Mr. Navneet Saharan
& Mr. Nipun Jain, Advs.
Mr. Harpreet Singh, SSC with Ms. Suhani Mathur, Mr. Jai Aheja, Mr. Sanidhya Sharma, Mr. Akshay Saxena and Ms. Shivali Saxena, Advs.

8
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WITH
W.P.(C) 14350/2021

NORTH INDIA LEAD MANUFACTURERS
ASSOCIATION(NILMA)

.....Petitioner

Through: Mr. Rajat Mittal, Mr. Suprateek Neogi, Mr. Priyanshu, Ms. Krati Agrawal, Mr. Subham Kumar, Advs.
(M: 9528624160)

versus

UNION OF INDIA AND ORS

.....Respondents

Through: Mr. Rajesh Gogna, Adv. for UOI.
Mr. Akshay Amritanshu, Senior Panel



Counsel with Ms. Drishti Saraf, Ms. Drishti Rawal, Mr. Mayur Goyal, Mr. Sarthak Srivastava, Advs.

9
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WITH
W.P.(C) 12475/2022

M/S IAN CONSULTANCY LLP

.....Petitioner

Through: Mr. Sameer Sood and Mr. Jatin Mandovaria, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. R. Ramachandran, SSC for R-2 to 6.
Mr Bharat Bhushan, Ms. Nidhi Gupta & Mr. Anunay Mishra, Advs. for R-7.
(M: 9810854786)

10
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WITH
W.P.(C) 5908/2023

NGKA & ASSOCIATES LLP THROUGH ITS PARTNER, MR. SHUBHAM AGARWAL,

.....Petitioner

Through: Appearance not given.

versus

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

.....Respondents

Through: Mr. Akshay Amritanshu, Senior Panel Counsel with Ms. Drishti Saraf, Ms. Drishti Rawal, Mr. Mayur Goyal, Mr. Sarthak Srivastava, Advs. (M: 9931282222)
Mr. R. Ramachandran, SSC for R-2&3.

11
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WITH
W.P.(C) 3129/2024

M/S KANAK CCR LTD

.....Petitioner

Through: Mr. Aditya Bharat Manuberwala, Ms. Akriti Aditya Manuberwala, Ms. Tanishka Grover and Mr. Harsh Tyagi, Advs.



- versus
UNION OF INDIA & ORS.Respondents
Through: Mr. Varun Chugh, SPC with Ms. Kavya Ray Chaudhury, Adv.
Mr. Aditya Singla, SSC, CBIC with Mr. Ritvik Saha, Ms. Shreya Lamba and Mr. Sahu Prashar, Advs.
- 12 WITH
+ W.P.(C) 5336/2024
M/S. PCJ POLYMERS THROUGH ITS PROPRIETOR SH. YOGESH JAINPetitioner
Through: Mr. Vineet Bhatia, Ms. Aamnaya Jagannath Mishra, Mr. Keshav Garg, Mr. Abhinav Sharde and Ms. Anu Aggarwal, Advs.
- versus
UNION OF INDIA AND ORS.Respondents
Through: Mr. Arnav Kumar and Ms. Manya Gupta, Advs. for R-1.
Mr. Ravi Kant Srivastava (Senior Panel Counsel) with Mr. Robert Laishram, Adv. for UOI.
- 13 WITH
+ W.P.(C) 13279/2024 & CM APPL. 55480/2024
NAVBHARAT PAPERPetitioner
Through: Ms. Kavita Jha, Sr. Adv. with Mr. Shammi Kapoor and Mr. Sandeep Gupta, Advs.
- versus
DEPUTY COMMISSIONER, CENTRAL TAXES GST MUNDKA DIVISION NEW DELHIRespondent
Through: Mr. Harpreet Singh, SSC with Ms. Suhani Mathur, Mr. Jai Aheja, Mr. Sanidhya Sharma, Mr. Akshay Saxena and Ms. Shivali Saxena, Advs.
- 14 WITH
+ W.P.(C) 15098/2024 & CM APPL. 63230/2024
M/S UPPALS EXCLUSIVE RESIDENCE LLPPetitioner



Through: Mr. Puneet Agrawal, Ms. Mansi Khurana, Mr. Chetan Kumar Shukla and Ms. Sakshi Bisht, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Anushree Narain, SSC and Mr. Naman Choula & Mr. Yamit Jatley, Advs. for R-3 to 7.

15

WITH

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W.P.(C) 16593/2024 & CM APPL. 70147/2024

M/S SHUDH GARWHAL PANEER NIRMATA SANGH

THROUGH ITS PROPRIETOR

SH ASHWANI KUMAR

.....Petitioner

Through: Mr. Vineet Bhatia, Ms. Aamnaya Jagannath Mishra, Mr. Keshav Garg, Mr. Abhinav Sharde and Ms. Anu Aggarwal, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Ashish K Dixit, CGSC with Mr Umar Hashmi, Mr. Mayank Upadhyay & Ms Iqra Sheikh, Advs. (M: 9999900412)

Mr. Arnav Kumar and Ms. Manya Gupta, Advs. for R-3.

16

WITH

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W.P.(C) 17053/2024 & CM APPL. 72323/2024

M/S WELLNESS MARKETING EXI PVT. LTD.Petitioner

Through: Mr. Vineet Bhatia, Ms. Aamnaya Jagannath Mishra, Mr. Keshav Garg, Mr. Abhinav Sharde and Ms. Anu Aggarwal, Advs.

versus

UNION OF INDIA AND ORS.

.....Respondents

Through: Mr. J.K. Tripathi, Adv. for R-1. (M: 9810643077)

17

WITH

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W.P.(C) 17057/2024 & CM APPL. 72327/2024



M/S. RPJ POLYMERS THROUGH ITS PROPRIETOR SH. RAHUL
JAINPetitioner

Through: Mr. Vineet Bhatia, Ms. Aamnaya
Jagannath Mishra, Mr. Keshav Garg,
Mr. Abhinav Sharde and Ms. Anu
Aggarwal, Advs.

versus

UNION OF INDIA AND ORS.Respondents

Through: Mr. Manish Kumar, SPC.
Ms. Vaishali Gupta, Panel Counsel
(Civil), GNCTD.

18

WITH

+ **W.P.(C) 17137/2024, CM APPL. 72763/2024, CM APPL.
10242/2025, CM APPL. 10243/2025, & CM APPL. 10244/2025**

MS SHIVALIK EXIM PVT LTD & ANR.Petitioner

Through: Mr. AR Madhav Rao, Mr. Krishna Rao
& Mr. Mukunda Rao, Advs. (M:
9873686316)

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Himanshu Pathak SPC, Mr. Amit
Singh, Adv. for R-1. (M: 8860109331)

19

WITH

+ **W.P.(C) 17540/2024 & CM APPL. 74706/2024**

M/S. AUTHENTIC EXPORT THROUGH ITS PROP. SH. PULKIT
GUPTAPetitioner

Through: Mr. Vineet Bhatia, Adv.

versus

UNION OF INDIA AND ORS.Respondents

Through: Mr. Pradeep Kumar Jha, SPC for UOI.
Mr. Anurag Ojha, SSC with Mr. Dipak
Raj and Mr. Shashank Kumar, Advs.

20

WITH

+ **W.P.(C) 94/2025 & CM APPL. 372/2025**

PARDEEP KUMAR SHARMA PROPRIETOR SHARMA STEEL
AND SONSPetitioner

Through: Mr. Vinod Sabharwal, Mr. Virag
Tiwari, Mr. Rajesh Jain and Mr.



Aditya Rai, Adv.

versus

THE UNION OF INDIA REVENUE SECRETARY, MINISTRY OF
FINANCE & ORS.Respondents

Through: Mr. Manish Rohilla, SPC, UOI.
Mr. Piyush Beriwal & Ms. Ruchita
Srivastava, Adv. for R-2&3. (M:
9910396352)

21
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WITH

W.P.(C) 7014/2025 & CM APPL. 31589/2025

M/S UPPAL HOUSING PVT. LTDPetitioner

Through: Mr. Puneet Agrawal, Ms. Mansi
Khurana, Mr. Chetan Kumar Shukla
and Ms. Sakshi Bisht, Adv.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Pranay Mohan Govil, Adv. for R-
1, 3 to 6. (M: 9958860135)
Ms. Vaishali Gupta, Panel Counsel
(Civil), GNCTD.

22
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WITH

**W.P.(C) 9035/2025, CM APPL. 38455/2025 & CM APPL.
59001/2025**

SHRI KRISHNA IMPEXPetitioner

Through: Mr. Kashish Gupta, Adv.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Gibran Naushad, Senior Standing
Counsel with Mr. Harsh Singhal, Mr.
Suraj Shekhar Singh, Adv. for R-1, 3
5 to 9. (M: 9560430864)
Ms. Sangita Malhotra, SPC for UOI.
(M: 8836587368)
Mr. Sumit K. Batra, Adv. for GNCTD.

23
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WITH

W.P.(C) 11258/2025 & CM APPL. 46259/2025

RAJESH KUMAR SHARMA PROPRIETOR
DEVESHI STEELSPetitioner



Through: Mr. A. K. Babbar, Mr. B.K. Tripathi
and Mr. Surinder Kumar, Adv.
(M:9811115749)

versus

GOVT OF NCT OF DELHI THROUGH CHIEF SECRETARY &
ORS.Respondents

Through: Mr. Ravi Kant Srivastava (Senior
Panel Counsel) with Mr. Robert
Laishram, Adv. for UOI. (M:
9654431773)
Ms. Vaishali Gupta, Panel Counsel
(Civil), GNCTD.

24

WITH

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W.P.(C) 13441/2025 & CM APPL. 55219/2025

M/S NAMAN VIDYUT ENTERPRISES LLP THROUGH ITS
PARTNER SH. ASHISH KRIPLANIPetitioner

Through: Mr. Vineet Bhatia, Ms. Aamnaya
Jagannath Mishra, Mr. Keshav Garg,
Mr. Abhinav Sharde and Ms. Anu
Aggarwal, Adv.

versus

UNION OF INDIA AND ORS.Respondents

Through: Ms. Shreya Bhardwaj, SPC for UOI.

25

AND

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**W.P.(C) 14336/2025, CM APPL. 58762/2025, CM APPL.
58763/2025 & CM APPL. 58764/2025**

VINOD KUMAR PROPRIETOR
JANAKNANDINI STEELSPetitioner

Through: Mr. A. K. Babbar, Mr. B.K. Tripathi
and Mr. Surinder Kumar, Adv.

versus

GOVT OF NCT OF DELHI THROUGH CHIEF SECRETARY &
ORS.Respondents

Through: Ms. Vaishali Gupta, Panel Counsel
(Civil), GNCTD.
Ms. Nidhi Raman, CGSC for UOI.



CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER
% **06.10.2025**

1. This hearing has been done through hybrid mode.
2. Mr. S. Ganesh, Id. Sr. Counsel has concluded his submissions. Mr. Tarun Gulati, Id. Senior Counsel has commenced his submissions.
3. The following Id. Counsels may file their written submissions in their respective matters and make an endeavour to be brief so that the entire batch of submissions may be concluded at an early date:

S. No.	Name of the Counsel	Writ Petition No.
1	Mr. Tarun Gulati, Sr. Adv.	W.P.(C) 10385/2020
2	Mr. Puneet Aggarwal, Adv.	W.P.(C) 15098/2024 W.P.(C) 7014/2025
3	Ms. Kavita Jha, Sr. Adv.	W.P.(C) 13279/2024
4	Mr. AR Madhav Rao, Adv.	W.P.(C) 17137/2024
5	Mr. Rajat Mittal, Adv.	W.P.(C) 14350/2021
6	Mr. Kashish Gupta, Adv.	W.P.(C) 9035/2025
7	Mr. Sameer Sood, Adv.	W.P.(C) 12475/2022
8	Mr. Vinod Sabharwal, Adv.	W.P.(C) 94/2025
9	Mr. Avinash Poddar, Adv.	W.P.(C) 1668/2021
10	Mr. Vineet Bhatia, Adv.	W.P.(C) 5336/2024
11	Mr. Bharat Bhushan, Adv.	W.P.(C) 12475/2022
12	Ms. Manisha Agrawal Narain, Adv.	W.P.(C) 6914/2020 W.P.(C) 1668/2021
13	Mr. Sujit Ghosh, Sr. Adv.	W.P.(C) 13097/2019

4. Let the said written submissions be filed within two weeks along with copies of judgements the parties wish to reply upon. Advance copy of the written submissions shall be served upon Mr. R. Ramachandran, Id. SSC prior to filing of the same.



5. In the previous order dated 17th September, 2025, the appearance of Mr. R. Ramachandran, Id. SSC is taken as marked in ***W.P.(C) 6293/2019, W.P.(C) 6895/2020, W.P.(C) 6914/2020, W.P.(C) 1668/2021, W.P.(C) 12475/2022, W.P.(C) 5908/2023.***

6. List for further hearing on 26th November, 2025 at 2:30 PM.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

OCTOBER 6, 2025/dk/msh