



\$~61-170, 180-183, 187, 188, 191-198

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

+ W.P.(C) 15599/2023 & CM APPL. 62408/2023 (Stay)

VAIBHAV JINDAL

.....Petitioner

Through: Mr. Abhimanyu Jhamba, Ms.
Thonpinao Thangal, Ms.
Ayushi Srivastava and Ms.
Tejasvi Jat, Advs.

versus

SALES TAX OFFICER & ANR

.....Respondents

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs.
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

62

+ W.P.(C) 16075/2023 & CM APPL. 64681/2023-(STAY)

MBL INFRASTRUCTURE LIMITED

.....Petitioner

Through: Ms. Amonya Salwan, Mr.
Bankim Garg, Ms. Nikita and
Ms. Sonika Singh, Advs.

versus

DEPARTMENT OF TRADE AND TAXES

GOVERNMENT OF NCT OF DELHI

.....Respondent

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-1.
Mr. Niraj Kumar, Sr. Central
Govt. Counsel for R-2/UOI.
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.



63

+ W.P.(C) 16499/2023 & CM APPL. 66474/2023 (Interim Relief)

DJST TRADERS PRIVATE LIMITEDPetitioner

Through: Mr. Rakesh Kumar, Mr.
Parveen Kumar Gambhir & Mr.
Deepak Kumar Prasad, Advs.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Bharat Gupta, Ms. Akshita
Harjai & Mr. Saurabh
Khanijon, Advs.

Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-2
and R-3.

64

+ W.P.(C) 16641/2023 & CM APPL. 67104/2023 (Interim Relief)

MS SHANTI SWAROOP NIKHIL KUMARPetitioner

Through: Mr. Abhimanyu Jhamba, Ms.
Thonpinao Thangal, Ms.
Ayushi Srivastava and Ms.
Tejasvi Jat, Advs.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Ajay Jain, SPC with Ms.
Krishna Sharma, Ms. Bijay
Lakshmi, Mr. M.N. Mishra,
Mr. Manoj Gautam, Mr. Harshit



Batra and Ms. Gauranshi
Rawal, Advs. for R-1.

Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-2
and R-3.

65

+ W.P.(C) 16733/2023 & CM APPL. 67409/2023 (Interim Relief)

SRI SHARADA INSTITUTE OF INDIAN MANAGEMENT
RESEARCH FOUNDATIONPetitioner

Through: Ms. Reema Jain, Adv.

versus

SALES TAX OFFICER CLASS II/ AVATO WARD 101
ZONE 9Respondent

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs.

66

+ W.P.(C) 16745/2023 & CM APPL. 67455/2023 (Interim Relief)
& CM APPL. 21043/2024-(O-6 R-17)

ANKIT JAINPetitioner

Through: Ms. Reema Jain, Adv.

versus

SALES TAX OFFICER CLASS II / AVATO,
WARD 78 ZONE 7Respondent

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.



Siddharth Goel, Advs.

67

+

W.P.(C) 2567/2024, CM APPL. 10558/2024 (Interim Relief)

M/S RETAIL THROUGH GAGAN GANDHIPetitioner

Through: Mr.Tishampati Sen, Ms.Aparna
Tripathi, Mr. Anurag Anand
and Mr. Mukul Kulhari, Advs.

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
THROUGH ITS CHAIRMAN & ANR.Respondent

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-1

Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-2.

68

+

W.P.(C) 2866/2024, CM APPL. 11792/2024 (Stay)

SANDEEP JAIN PROPRIETOR OF M/S NANDI
POLYCHEMPetitioner

Through: Mr. Rajesh Jain, Mr. Virag
Tiwari, Mr. Ramashish , Mr.
Rishabh Jain, Mr. Rajiv
Agarwal & Ms. Tanya
Saraswat, Advs.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.



Dipak Raj, Advs. for R-2.
Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-3.
Mr. Atul Tripathi, SSC, CBIC.
Mr. Vinish Phogat, CGSPC for
UOI.

69

+ W.P.(C) 3677/2024, CM APPL. 15154/2024 (Interim Relief)

SINGLA ENTERPRISES THROUGH ITS PROPRIETOR MR
SHIV KUMAR SINGHALPetitioner

Through: Mr. Rakesh Kumar, Mr.
Parveen Kumar Gambhir & Mr.
Deepak Kumar Prasad, Advs.

versus

COMMISSIONER OF DELHI GOODS AND
SERVICE TAX AND OTHERSRespondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-1
and R-2.

Mr. Arnav Kumar, SSC with
Mr. Priyam Gandhi, Adv. for
R-4.

70

+ W.P.(C) 6290/2024, CM APPL. 26217/2024 (Stay)

M/S AAYS EXIMPetitioner

Through: Appearance not given.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Udit Malik, ASC with Ms.



Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Adv. for R-2.

Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-3
and R-4.

71

+ W.P.(C) 755/2024, CM APPL. 3299/2024 (Stay)

M/S LOKESH SANITARY STOREPetitioner

Through: Appearance not given.

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Ms. Abha Malhotra, Sr. CGC
for UOI with Ms. Aayushi T,
Adv. for R-1.

Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-2.

Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

72

+ W.P.(C) 15840/2023

R BHARGAVA AND ASSOCIATESPetitioner

Through: Ms. Sangeeta Gulati, Adv.

versus

GOVERNMENT OF NCT OF DELHI & ORS.Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,



Advs.

Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-1,
R-3 and R-4.

73

+

W.P.(C) 17167/2024, CM APPL. 72859/2024 (Stay)

POWER2SME PVT. LTD

.....Petitioner

Through: Mr. Akhil Gupta, Adv.

versus

COMMISSIONER OF DELHI GST DEPARTMENT OF
TRADE AND TAXES AND ANR.

.....Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-1
and R-2.

74

+

W.P.(C) 4110/2024, CM APPL. 16777/2024 (Stay)

M/S VIJAY NIRMAN COMPANY
PRIVATE LIMITED

.....Petitioner

Through: Mr. Anil Bezawada, Ms. Tanvi
Dubey, Mr. Mekala Ganesh
Kumar Reddy and Mr. Aditya
Nema, Advs.

versus

THE ADDITIONAL COMMISSIONER OF CENTRAL TAX
& ORS.

.....Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Rajeev Aggarwal, ASC



with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-4.
Mr. Aditya Singla, SSC with
Mr. Arya Suresh, Adv.

75

+ W.P.(C) 5638/2024, CM APPL. 23248/2024 (Stay),
63743/2024 (140 Days Delay in C.A.)

KIRAN AGARWAL PROPRIETOR JAI SHRI SANWARIYA
TRADERS THROUGH ITS KARTA SH KIRAN AGARWAL
.....Petitioner

Through: Mr. A.K. Babbar and Mr. Rahul
Chauhan, Advs.

versus

GOVT OF NCT OF DELHI
SECRETARY & ORS.

THROUGH CHIEF
.....Respondent

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. R. Ramachandran, SSC
with Mr. Prateek Dhir, Adv.

Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-1
to R-3.

Ms. Neha Rastogi, SPC with
Mr. Animesh Rastogi and Mr.
Vibhav Singh, Advs. for R-4.

76

+ W.P.(C) 6169/2024, CM APPL. 25668/2024 (Stay)

PROCTER AND GAMBLE HOME PRODUCTS PRIVATE
LIMITED
.....Petitioner

Through: Mr. Dharnendra Kumar Rana,
Ms. Priyanka Singla, Mr.
Tanmay Mangal, Mr. Surosh
Qazi, Mr. Udit Chauhan and



Mr. Aditya Arora, Advs.

versus

GOODS AND SERVICES TAX
COUNCIL & ORS.

.....Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.
Mr. Raghvendra Shukla, SPC
with Mr. Anil Devlal, GP for R-
2.
Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-4
to 7.
Mr. Aditya Singla, SSC and
Mr. Arya Suresh, Adv.

77

+ W.P.(C) 6854/2024, CM APPL. 28588/2024 (Interim Relief)

SURENDER KUMAR GUPTA PROPRIETOR S K
COLOURS AND CHEMICALS

.....Petitioner

Through: Mr. A.K. Babbar and Mr. Rahul
Chauhan, Advs.

versus

GOVT OF NCT OF DELHI THROUGH CHIEF
SECRETARY & ORS.

.....Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.
Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs.
Mr. Arnav Kumar, SSC with
Mr. Priyam Gandhi, Advs. for



R-4 and 5.

78

+

W.P.(C) 6917/2024, CM APPL. 28773/2024 (Stay)

ASHISH SINGHAL PROPRIETOR APN
TRADING CO.

.....Petitioner

Through: Mr. Rajesh Jain, Mr. Virag
Tiwari, Mr. Ramashish , Mr.
Rishabh Jain, Mr. Rajiv
Agarwal & Ms. Tanya
Saraswat, Advs.

versus

PR. COMMISSIONER OF DELHI GOODS
AND SERVICES TAX & ORS.

.....Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs.

Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-1.

Mr. Vivek Sharma, SPC with
Ms. Prerna Singh, Adv.

Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-3.

Mr. R. Ramachandran, SSC
with Mr. Prateek Dhir, Adv.

79

+

W.P.(C) 6992/2024, CM APPL. 29093/2024 (Interim Relief)

M/S NEWGEN PARTNERS

.....Petitioner

Through: Appearance not given.

versus

UNION OF INDIA & ORS.

.....Respondents



Through: Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-2.
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.
Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs.

80

+ W.P.(C) 7531/2024, CM APPL. 31350/2024 (Stay)

JOHN PHILIPOSE PROPRIETOR M/S
PHILIPHOSE

.....Petitioner

Through: Mr. A. K. Babbar and Mr.
Rahul Chauhan, Advs.

versus

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

.....Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.
Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-1
and 3.
Mr. Aakarsh Srivastava, SC
with Mr. Anand Pandey, Adv.
for R-4 and 5.
Ms. Suruchi Mittal, SPC for R4.

81

+ W.P.(C) 7896/2024, CM APPL. 32632/2024 (Interim Relief)

ABHINAV GUPTA M/S CL INTERNATIONALPetitioner

Through:



versus

GOVT. OF NCT OF DELHI & ORS.Respondents
Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.
Mr. Raj Kumar Yadav, Adv.
Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-5.
Mr. Avishkar Singhvi, Mr.
Naved Ahmad, Mr. Vivek
Kumar, Ms. Divya Prabha
Singh & Ms. Sakshi Raman,
Advs.

82

+ W.P.(C) 8184/2024, CM APPL. 33581/2024 (Interim Relief)

GREENEDGE CLINIC PROPRIETOR VINAYAK ABBOT
THROUGH SPA PANKAJ JAGGIPetitioner
Through: Mr. Rakesh Kumar, Mr. Parveen
Kumar Gambhir & Mr. Deepak
Kumar Prasad, Advs.

versus

COMMISSIONER DELHI GOODS AND SERVICE TAX
AND OTHERSRespondents
Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.
Mr. Akshay Amritanshu, SSC
with Ms. Drishti Saraf and Ms.
Pragya Upadhyay, Advs.
Mr. Avishkar Singhvi, Mr.
Naved Ahmad, Mr. Vivek
Kumar, Ms. Divya Prabha
Singh & Ms. Sakshi Raman,
Advs.
Mr. N.K. Aggarwal, SPC for
R3/UOI.



83

+ W.P.(C) 8227/2024, CM APPL. 33852/2024 (Interim Relief)

VIJAY AND COMPANY THROUGH ITS PROPRIETOR
MRS SEEMA TAYALPetitioner

Through: Mr.Rakesh Kumar, Mr. Parveen
Kumar Gambhir & Mr. Deepak
Kumar Prasad, Advs.

versus

COMMISSIONER DELHI GOODS AND SERVICE TAX
AND OTHERSRespondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

84

+ W.P.(C) 9114/2024, CM APPL. 37281/2024 (Interim Relief)

RIYAZ AHMED TRADE NAME
R. M. ENTERPRISESPetitioner

Through: Mr. Wahaj Ahmad Khan and
Mr. Monis Khan, Advs.

versus

PROPER OFFICER SGST WARD -24 ZONE -1 ...Respondent

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr.Rajeev Aggarwal, ASC with
Mr.Shubham Goel, Mr.Mayank
Kamra and Mr. Siddharth Goel,
Advs. for R-1 & 2.

85

+ W.P.(C) 9214/2024, CM APPL. 37749/2024 (Interim Relief)

ENGINEERS INDIA LIMITEDPetitioner

Through: Mr. V. Shidharan, Sr. Adv. with
Mr.Yogendra Aldak, Mr.Kunal



Kapoor, Mr.Agrim Arora,
Mr.Sumit Khadaria, Ms.Purvi
Sinha and Mr.Yatharth Tripathi,
Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Jatin Singh, Adv. for
R1/UOI.

Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Shushil Kumar Pandey,
SPC with Mr. Hemant Kumar
Mishra, Adv. for R-1.

Mr.Rajeev Aggarwal, ASC with
Mr.Shubham Goel, Mr.Mayank
Kamra and Mr. Siddharth Goel,
Advs. for R-2 & 3.

86

+ W.P.(C) 9546/2024, CM APPL. 39114/2024 (Interim Relief)

CHARU OVERSEAS PVT. LTD.

.....Petitioner

Through: Mr. Rajesh Jain, Mr. Virag
Tiwari, Mr. Ramashish , Mr.
Rishabh Jain, Mr. Rajiv
Agarwal & Ms. Tanya
Saraswat, Advs.

versus

PR. COMMISSIONER OF DELHI GOODS AND
SERVICES TAX & ORS.

.....Respondents

Through: Mr. Sahaj Garg, SPC for UOI.
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-3.



87

+ W.P.(C) 10477/2024, CM APPL. 43085/2024 (Interim Relief)
63055/2024 (Interim Relief)

MOTHER DAIRY FRUIT AND VEGETABLE PRIVATE
LIMITED

.....Petitioner

Through: Mr. Kamal Sawhney with Mr.
Deepak Thackur, Ms. Aakansha
Wadhvani and Mr. Rishabh
Misha, Advs.

versus

SALES TAX OFFICER, CLASS-II, WARD-207,
ZONE-11 & ORS.

.....Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.
Mr. Rajeev Aggarwal, ASC with
Mr. Shubham Goel, Mr. Mayank
Kamra and Mr. Siddharth Goel,
Advs. for R-1 & 3.
Mr. Anil Kumar Saxena, SPC
with Mr. Rajendra Rawat, Adv.
for R-4.

88

+ W.P.(C) 10590/2024, CM APPL. 43568/2024 (Interim Relief)

TOSHNIWAL ELECTRICALS PVT LTD THROUGH ITS
DIRECTOR MUKUND MAHESHWARI

.....Petitioner

Through: Mr. A.K. Babbar and Mr. Rahul
Chauhan, Advs.

versus

GOVT OF NCT OF DELHI THROUGH CHIEF
SECRETARY & ORS.

.....Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.



Mr. Anuj Aggarwal, ASC with
Mr. Yash Upadhyay, Mr.
Siddhant Dutt and Ms. Ishita
Pandey, Advs. for R-1,2 and 3.
Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-3.

89

+ W.P.(C) 11267/2024, CM APPL. 62568/2024 (Stay)

CRISTOO ARORA

.....Petitioner

Through: Mr. Nikhil Goyal and Mr.
Bankim Garg, Advs.

versus

UNION OF INDIA AND ANR

.....Respondents

Through: Ms. Suruchi Mittal, SPC, UOI.
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.
Mr. Aditya Singh, SSC with
Mr. Arya Suresh, Adv.
Mr. Gibran Naushad, SSC with
Mr. Harsh Singhal, Adv. for
CBIC.

90

+ W.P.(C) 12672/2024, CM APPL. 52806/2024 (Stay)

FAIR DEAL CARS PVT. LTD. THROUGH AUTHORISED
REPRESENTATIVE SYED ARIF HUSSAIN,Petitioner

Through: Mr. Rajesh Jain, Mr. Virag
Tiwari, Mr. Ramashish , Mr.
Rishabh Jain, Mr. Rajiv
Agarwal & Ms. Tanya
Saraswat, Advs.

versus

THE COMMISSIONER CGST, DELHI EAST



COMMISSIONERATE & ANR.

.....Respondents

Through: Mr. Udit Malik, ASC with Ms. Rima Rao & Ms. Palak Sharma, Advs.

Mr. Nune Balraj, SPC for R2/UOI with Ms. Meghna Rao and Mr. Harshit Goel, Advs.

Mr. Gibran Naushad, SSC with Mr. Harsh Singhal, Adv. for CBIC.

91

+ W.P.(C) 13671/2024, CM APPL. 57296/2024 (Direction)

M/S. JINENDER PAPER MART THROUGH
ITS PROPRIETOR

.....Petitioner

Through:

versus

SALES TAX OFFICER CLASSII/AVATO WARD
12, ZONE-2, DELHI AND ORS

.....Respondents

Through: Mr. Rajeev Aggarwal, ASC with Mr. Shubham Goel, Mr. Mayank Kamra and Mr. Siddharth Goel, Advs. for R-1.
Mr. Udit Malik, ASC with Ms. Rima Rao & Ms. Palak Sharma, Advs.

Mr. Anurag Ojha, SSC with Mr. Subham Kumar and Mr. Dipak Raj, Advs.

92

+ W.P.(C) 13884/2024, CM APPL. 58096/2024 (Stay)

DEEPAK KHANDELWAL PROPRIETOR SHRI
SHYAM METAL

.....Petitioner

Through: Mr. Rajesh Jain, Mr. Virag Tiwari, Mr. Ramashish, Mr. Rishabh Jain, Mr. Rajiv Agarwal and Ms. Tanya



Saraswat, Advs.

versus

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

Through: Mr. Tanveer Ahmed Ansari,
SPC for UOI.

Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-2.

Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-3/CBIC

93

+ W.P.(C) 14041/2024, CM APPL. 58769/2024 (Stay)

J M TRADERS THROUGH PROPRIETOR SHIVAM
BANSALPetitioner

Through: Mr. Prabhat Kumar, Ms. Mehak
Dhiman and Mr. Utkarsh
Kumar, Advs.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

94

+ W.P.(C) 14045/2024, CM APPL. 58782/2024 (Stay)

M/S KAVISH ISPAT THROUGH PROPRIETOR SUNIL
BANSALPetitioner

Through: Mr. Prabhat Kumar & Mr.



Utkarsh Kumar, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Udit Malik, ASC with Ms. Rima Rao & Ms. Palak Sharma, Advs.

Mr. Atul Tripathi, SSC, CBIC for R-2.

Mr. Rajeev Aggarwal, ASC with Mr. Shubham Goel, Mr. Mayank Kamra, Mr. Ankit Gupta, Mr. Sidharth Goel, Advs. for R-3 & 4.

Mr. Aditya Singla, SSC CBIC with Mr. Arya Suresh, Advs.

95

+

W.P.(C) 14105/2024, CM APPL. 58998/2024 (Interim Stay)

M/S VIKAS SALES THROUGH ITS PROPRIETOR VIKAS KUMAR

.....Petitioner

Through: Mr. Gaurav Gupta and Mr. Deepanshu Saini, Advs.

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Mr. N.K. Aggarwal, SPC for R1/UOI.

Mr. Udit Malik, ASC with Ms. Rima Rao & Ms. Palak Sharma, Advs.

96

+

W.P.(C) 14331/2024, CM APPL. 59991/2024 (Interim Stay)

TANISHKA STEEL THROUGH ITS PARTNER MR RAJESH GARG 2017 18

.....Petitioner

Through: Mr. Rakesh Kumar, Mr. Parveen



Kumar Gambhir & Mr. Deepak
Kumar Prasad, Advs.

versus

COMMISSIONER DELHI GOODS AND SERVICE
TAX AND OTHERS

.....Respondents

Through: Mr. Arun Khatri, SSC with Mr.
Sahil, Ms. Anushka Bhalla and
Ms. Tracy, Advs.
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

97

+ W.P.(C) 14378/2024, CM APPL. 60157/2024 (Interim Relief)

MOHAMMED AFZAL (TRADE NAME) INDIAN
ENTERPRISES

.....Petitioner

Through: Mr. Rakesh Kumar, Mr. Parveen
Kumar Gambhir & Mr. Deepak
Kumar Prasad, Advs.
Mr. Wahaj Ahmad Khan and
Mr. Monis Khan, Advs.

versus

SALES TAX OFFICER CLASS II/AVATO
AND ANR

.....Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

98

+ W.P.(C) 14506/2024, CM APPL. 60781/2024 (Interim Relief)

TANISHKA STEEL THROUGH ITS PARTNER MR.
RAJESH GARG 2018 19

.....Petitioner

Through: Appearance not given.

versus



COMMISSIONER DELHI GOODS AND SERVICE TAX
AND OTHERS

.....Respondents

Through: Mr. Arun Khatri, SSC with Mr. Sahil, Ms. Anushka Bhalla and Ms. Tracy, Advs.
Mr. Ghanshyam Mishra, CGSPC for R-3.
Mr. Udit Malik, ASC with Ms. Rima Rao & Ms. Palak Sharma, Advs.

99

+ W.P.(C) 14538/2024, CM APPL. 60959/2024 (Interim Relief)

WORLD ART PRESS THROUGH ITS PROPRIETOR MS
RASHI BANSAL 2017 18

.....Petitioner

Through: Mr. Rakesh Kumar, Mr. Parveen Kumar Gambhir & Mr. Deepak Kumar Prasad, Advs.

versus

COMMISSIONER DELHI GOODS AND SERVICE TAX
AND OTHERS

.....Respondents

Through: Mr. Rajeev Aggarwal, ASC with Mr. Shubham Goel, Mr. Mayank Kamra and Mr. Siddharth Goel, Advs. for R-1 & R-2.
Mr. Manish Rohilla, SPC for R3 & 4/UOI.
Mr. Udit Malik, ASC with Ms. Rima Rao & Ms. Palak Sharma, Advs.

100

+ W.P.(C) 14575/2024, CM APPL. 61119/2024 (Stay)

M/S PRIME INTERGLOBE PRIVATE LIMITEDPetitioner

Through: Mr. Vineet Bhatia, Ms. Aamnaya Jagannath Mishra, Mr. Abhinav Sharde & Mr.



Keshav Garg, Advs.

versus

UNION OF INDIA AND ORS.

.....Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

101

+ W.P.(C) 14596/2024

MMR ELECTRICALS

.....Petitioner

Through: Appearance not given.

versus

SALES TAX OFFICER CLASS II, WARD106,
ZONE 4, DELHI AND ANR.

.....Respondents

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-1
& R-2.
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

102

+ W.P.(C) 14642/2024, CM APPL. 61453/2024 (Interim Relief)

SANGEETA GOEL WIDOW OF LATE ASHOK KUMAR
GOYAL (TRADE NAME) M/S SHRI BALAJI
ENTERPRISES

.....Petitioner

Through: Mr. Wahaj Ahmad Khan and
Mr. Monis Khan, Advs.

versus

SALES TAX OFFICER, CLASS II, AVATO, WARD 23-
ZONE 2, TRADE AND TAX DEPARTMENT, N.C.T. OF
DELHI, NEW DELHI AND ANR.

.....Respondents

Through: Mr. Udit Malik, ASC with Ms.



Rima Rao & Ms. Palak Sharma,
Advs.
Mr. Shankar Kumar Jha, SPC,
UOI.

103

+ W.P.(C) 14648/2024, CM APPL. 61484/2024 (Interim Relief)

AKASH GUPTA (TRADE NAME) YOGI
SANITATIONS

.....Petitioner

Through: Mr. Wahaj Ahmad Khan and
Mr. Monis Khan, Advs.

versus

SALES TAX OFFICER, CLASS II, AVATO,
WARD 23- ZONE 2

.....Respondent

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-1
& R-2.
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

104

+ W.P.(C) 14654/2024, CM APPL. 61497/2024 (Interim Relief)

BRIJ MACHINE TOOLS THROUGH ITS PROPRIETER
BRIJ MOHAN AGARWAL

.....Petitioner

Through: Appearance not given.

versus

GOVT OF NCT OF DELHI & ORS.

.....Respondents

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-1
to R-3.
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,



Adv.
Mr. Vinish Phogat, CGSPC for
UOI.
Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Adv. for R-5/CBIC

105

+ W.P.(C) 14873/2024, CM APPL. 62427/2024 (Stay)

SHREE KRISHNA STEEL TRADERS THROUGH
PROPRIETOR NIKHIL SHARMAPetitioner

Through: Mr. Prabhat Kumar, Ms. Mehak
Dhiman and Mr. Utkarsh
Kumar, Adv.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Adv. for R-1
& R-2.
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Adv.
Mr. Aditya Singla, SSC CBIC
with Mr. Arya Suresh, Adv.

106

+ W.P.(C) 14881/2024, CM APPL. 62439/2024 (Stay)
69858/2024 (Amendment Of Writ Pet.)

CM AIRTIME PROMOTION LLPPetitioner

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Adv. for R-1
& R-2.
Ms. Kavita Jha, Sr. Adv. with
Mr. Shammi Kapoor and Mr.



Sandeep Gupta, Advs.

versus

SALES TAX OFFICER CLASS II AVATO (DGST)

WARD 2 ZONE 2 DELHI & ANR.

.....Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

107

+ W.P.(C) 14933/2024, CM APPL. 62617/2024 (Stay)

AMAIRA ENTERPRISES THROUGH PROPRIETOR

KARAN PATNEY

.....Petitioner

Through: Mr. Prabhat Kumar, Ms. Mehak
Dhiman and Mr. Utkarsh
Kumar, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-3
& R-4.

Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Aditya Singla, SSC CBIC
with Mr. Arya Suresh, Advs.

108

+ W.P.(C) 14937/2024, CM APPL. 62651/2024 (Stay)

JM TRADERS THROUGH PROPRIETOR SHIVAM

BANSAL

.....Petitioner

Through: Mr. Prabhat Kumar, Ms. Mehak
Dhiman and Mr. Utkarsh
Kumar, Advs.



versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Shubham Mahajan, SPC
for R-1/UOI.

Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-2
& R-3.

Mr. Jatin Singh, SSC for R-2,
CBIC.

Mr. Avnish Singh, SPC with
Mr. Vishal Kumar Yadav, Ms.
Kanchan Kumari and Mr.
Anant Yadav, Advs. for UOI.

Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

109

+ W.P.(C) 14982/2024, CM APPL. 62809/2024 (Interim Relief)

TANISHKA STEEL THROUGH ITS PARTNER MR.

RAJESH GARG 2019 20

.....Petitioner

Through: Mr. Rakesh Kumar, Mr.
Parveen Kumar Gambhir & Mr.
Deepak Kumar Prasad, Advs.

versus

COMMISSIONER DELHI GOODS AND SERVICE TAX
AND OTHERS

.....Respondent

Through: Mr. Arun Khatri, SSC with Mr.
Sahil, Ms. Anushka Bhalla and
Ms. Tracy, Advs.

Mr. Ghanshyam Mishra,
CGSPC for R-2.

Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Manish Rohilla, SPC for



R3 & 4/UOI.

110

+ W.P.(C) 15011/2024, CM APPL. 62972/2024 (Interim Relief)

WORLD ART PRESS THROUGH ITS PROPRIETOR MS
RASHI BANSAL 2018 19Petitioner

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for
DGST.
Mr. Rakesh Kumar, Mr.
Parveen Kumar Gambhir & Mr.
Deepak Kumar Prasad, Advs.

versus

COMMISSIONER DELHI GOODS AND SERVICE TAX
AND OTHERSRespondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.
Mr. Manish Rohilla, SPC for
R3 & 4/UOI.

111

+ W.P.(C) 15021/2024, CM APPL. 63041/2024 (Stay)

M/S MAC TRADERSPetitioner

Through: Appearance not given.

versus

UNION OF INDIA & ANR.Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

112

+ W.P.(C) 15156/2024, CM APPL. 63558/2024 (Stay)

SHIVAM IRON STORE THROUGH PROPRIETOR



JAGDISH BANSAL

.....Petitioner

Through: Mr. Prabhat Kumar, Ms. Mehak
Dhiman and Mr. Utkarsh
Kumar, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-3
& R-4.

Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Shubham Tyagi and Ms.
Navruti Ojha, Advs. for R-1 &
2.

Mr. Akash Vajpai, Adv.

113

+ W.P.(C) 15240/2024, CM APPL. 64011/2024 (Interim Relief)

BANSON ENTERPRISES

.....Petitioner

Through: Appearance not given.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-1/CBIC
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Ms. Monica Benjamin, SSC for
R-3.

Mr. Tushar Sannu & Mr. Nikhil
Kadha, Advs. for GNCTD.

114



+ W.P.(C) 15253/2024, CM APPL. 64050/2024 (Stay)
M/S FRESH FEEL APPARELSPetitioner
Through: Appearance not given.

versus

UNION OF INDIA & ANR.Respondents
Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-2.
Mrs. Abha Malhotra, Sr. CGC
for R-1 with Ms. Aayushi, Adv.
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

115

+ W.P.(C) 15389/2024, CM APPL. 64531/2024 (Stay)

MOHINDER KUMAR PROPRIETOR VMW
ENTERPRISESPetitioner

Through: Mr. Rajesh Jain, Mr. Virag
Tiwari, Mr. Ramashish , Mr.
Rishabh Jain, Mr. Rajiv
Agarwal & Ms. Tanya
Saraswat, Advs.

versus

PR. COMMISSIONER OF DELHI GOODS AND SERVICES
TAX & ORS.Respondents
Through: Mr.Premtosh K. Mishra, CGSC
with Mr.Manish Vashist and
Ms.Sanya Kalsi, Advs. for UOI.
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.
Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.



Siddharth Goel, Advs. for R-1.
Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs.
Mr. Anurag Ojha, SSC with
Mr. Dipak Raj and Mr. Subham
Kumar, Advs. for R-3/CBIC.
Mr. Aditya Singla, SSC CBIC
with Mr. Arya Suresh, Advs.

116

+ W.P.(C) 15714/2024, CM APPL. 65958/2024 (Stay)

G-TECHNOLOGIES THROUGH ITS PROPRIETOR MANOJ
KUMARPetitioner

Through: Mr. Ujjwal Jain, Adv.

versus

COMMISSIONER OF DGST & ORS.Respondents

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for
DGST.

Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R4/CBIC.

Mr. Aditya Singla, SSC CBIC
with Mr. Arya Suresh, Advs.

Mr. Jatin Singh, Adv. for
R3/UOI.

117

+ W.P.(C) 15726/2024, CM APPL. 66013/2024 (Stay)

D J ASSOCIATES THROUGH ITS PARTNER JAYABRATA
MAULICKPetitioner



Through: Mr. Ujjwal Jain, Adv.

versus

COMMISSIONER OF DGST & ORS.Respondents

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for
DGST.

Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Ms. Monica Benjamin, SSC for
R-4 & R-5.

118

+ W.P.(C) 15814/2024, CM APPL. 66415/2024 (Stay)

ALAKNANDA STEEL THROUGH ITS PROPRIETOR MR.
RAJESH GARGPetitioner

Through: Mr. Ujjwal Jain, Adv.

versus

COMMISSIONER OF DGST & ORS.Respondents

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for
DGST.

Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Ms. Anushree Narain, SSC with
Mr. Ankit Kumar, Adv. for R-3
& R-5.

119

+ W.P.(C) 16072/2024, CM APPL. 67495/2024 (Stay)



**RAHUL SINGHAL PROPRIETOR SHIVALIK
ENTERPRISES**

.....Petitioner

Through: Mr. Rajesh Jain, Mr. Virag
Tiwari, Mr. Ramashish, Mr.
Rishabh Jain, Mr. Rajiv
Agarwal and Ms. Tanya
Saraswat, Advs.

versus

**THE COMMISSIONER, CENTRAL TAX, (DELHI WEST)
ENGG. INDIA LTD., & ORS.**

.....Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-3/CBIC
Mr. Piyush Beriwal, Mr. Sandip
Munian and Ms. Jyotsna Vyas,
Advs.

120

+ W.P.(C) 16109/2024

N B ENTERPRISES

.....Petitioner

Through: Mr. Ajay Garg, Mr. Deepak
Singh, Ms. Shivani and Ms.
Rupanshi, Adv.

versus

**THE PRINCIPAL COMMISSIONER OF DELHI
GOODS AND SERVICE TAX & ORS.**

.....Respondents

Through: Mr. Shankar Kumar Jha, SPC,
UOI.

Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for
DGST.

Mr. Udit Malik, ASC with Ms.



Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Shankar Kumar Jha, SPC,
UOI.

Mr. Akarsh Srivastava, S.C.
with Mr. Anand Pandey, Adv.
for R-3 & 4

121

+ W.P.(C) 16121/2024, CM APPL. 67718/2024 (Stay)

M/S RELIANT FACILITY MANAGEMENT PVT. LTD.
(THROUGH ITS DIRECTOR SMT. RAJNI SINGH)

.....Petitioner

Through: Mr. R.P. Singh, Mr. Aman
Sinha, Mr. Nirmal Dixit and
Mr. Yash Aggarwal, Advs.

versus

CENTRAL BOARD OF INDIRECT TAXES (THROUGH ITS
CHAIRMAN) & ANR.

.....Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-1/CBIC
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-2.

122

+ W.P.(C) 16228/2024, CM APPL. 68179/2024 (Stay)

SHREE SUDERSHAN ASSOCIATES INDIA PRIVATE
LIMITED THROUGH ITS AUTHORIZED REPRESENTATIVE
MR VIJAY KUMAR JAIN

.....Petitioner

Through: Mr. Dharnendra Kumar Rana,
Ms. Priyanka Singla, Mr.
Tanmay Mangal, Mr. Surosh



Qazi, Mr. Udit Chauhan and
Mr. Aditya Arora, Advs.

versus

GOOD AND SERVICES TAX COUNCIL THROUGH THE
SECRETARY GST COUNCIL SECRETARIAT & ORS.

.....Respondent

Through: Ms. Anushree Narain, SSC with
Mr. Ankit Kumar, Adv. for R-1.
Mr. Sushil Raaja, SPC, UOI.
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.
Mr. Avishkar Singhvi, Mr.
Naved Ahmad, Mr. Vivek
Kumar, Ms. Divya Prabha
Singh & Ms. Sakshi Raman,
Advs.
Mr. Aditya Singla, SSC CBIC
with Mr. Arya Suresh, Adv.

123

+ W.P.(C) 16393/2024, CM APPL. 69092/2024 (Stay)

LAXMI PLASTIC PRODUCTS THROUGH ITS
PROPRIETOR MR JATIN GROVER

.....Petitioner

Through: Mr. Ujjwal Jain, Adv.

versus

COMMISSIONER OF DGST & ORS.Respondents

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Adv. for
DGST.
Mr. Sushil Raaja, SPC, UOI.
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.
Mr. Vinay Yadav, SPC with



Mr. Abhinav M. Goel, Ms.
Ansh Kalia and Ms. Kamna
Behrani, Advs. for R-3/UOI.
Ms. Anushree Narain, SSC with
Mr. Ankit Kumar, Adv. for R-3
to 5.
Mr. Aditya Singla, SSC CBIC
with Mr. Arya Suresh, Advs.

124

+ W.P.(C) 16441/2024, CM APPL. 69421/2024 (Stay)

GURUKIRPA ENTERPRISES THROUGH ITS
PROPRIETOR RANJEETA CHATRATHPetitioner
Through: Mr. Ujjwal Jain, Adv.

versus

COMMISSIONER OF DGST & ORS.Respondents
Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.
Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-4/CBIC
Mr. Kushal Kumar, SPC with
Mr. Suryansh Gaur, Adv. for
R-3/UOI.

125

+ W.P.(C) 16494/2024, CM APPL. 69711/2024 (Interim Stay)

ABDUL GAFFAR PROP. M/S FARHAD
TRADERSPetitioner
Through: Mr. Nitin Gulati, Adv.

versus

UNION OF INDIA & ANR.Respondents
Through: Ms. Pratima N. Lakra, CGSC
with Mr. Ankur Yadav, GP,
with Mr. Chandan Prajapati and



Mr. Kashish G. Baweja, Advs
for R-1/UOI.

Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-2.
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

126

+ W.P.(C) 16514/2024, CM APPL. 69757/2024 (Stay)

M/S HINDUSTAN CONSTRUCTION
COMPANY LTD.

.....Petitioner

Through: Mr. Bharat Raichandani, Mr.
Deepak Kumar Khokhar, Ms.
Annweshaa Laskar, Ms. Prachi
Sharma and Mr. Chaitanya G
Tripathi, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Ashish Goyal, SPC with
Mr. Anurag Singhal, Adv. for
R-1.
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.
Mr. Aditya Singla, SSC CBIC
with Mr. Arya Suresh, Advs.

127

+ W.P.(C) 16516/2024, CM APPL. 69760/2024 (Stay)

M/S RELIANT FACILITY MANAGEMENT PRIVATE
LIMITED THROUGH ITS DIRECTOR SMT. RAJNI SINGH

.....Petitioner

Through: Mr. R.P. Singh, Mr. Aman
Sinha, Mr. Nirmal Dixit and



Mr. Yash Aggarwal, Advs.

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
THROUGH ITS CHAIRMAN & ANR.Respondents

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-2.
Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R1/CBIC.
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

128

+ W.P.(C) 16543/2024, CM APPL. 69950/2024 (Stay)

MANPAR ICON TECHNOLOGIESPetitioner

Through: Mr. Chinmaya Seth, Mr. A.K.
Seth & Mr. Varun Phore, Advs.

versus

COMMISSIONER OF GST , DEPARTMENT OF TRADE
AND TAXES , NEW DELHI AND ORSRespondents

Through: Mr. Badar Mahmood, SPC,
UIO with Mr. Ammar Ahmad,
Adv.

Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-1.
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-4/CBIC



129

+ W.P.(C) 16620/2024, CM APPL. 70344/2024 (Stay)

M/S GARG INDIA PLASTICSPetitioner

Through: Appearance not given.

versus

UNION OF INDIA & ANR.Respondents

Through: Mr. Avtaar Singh Deol, SPC for R-1/UOI.

Mr. Rajeev Aggarwal, ASC with Mr. Shubham Goel, Mr. Mayank Kamra and Mr. Siddharth Goel, Advs. for R-2. Mr. Udit Malik, ASC with Ms. Rima Rao & Ms. Palak Sharma, Advs.

130

+ W.P.(C) 16622/2024, CM APPL. 70346/2024 (Stay)

M/S SHIVANGI POLY PRODUCTPetitioner

Through: Appearance not given.

versus

UNION OF INDIA & ANR.Respondents

Through: Mr. Premtosh K. Mishra, CGSC with Mr. Manish Vashist and Ms. Sanya Kalsi, Advs. for UOI. Mr. Harish Kumar Gupta, SSC, CBIC with Mr. Nabil Ahmed, Adv. for R-2.

Mr. Udit Malik, ASC with Ms. Rima Rao & Ms. Palak Sharma, Advs.

131

+ W.P.(C) 16645/2024, CM APPL. 70407/2024 (Stay)

FABGAR OVERSEAS PVT LTDPetitioner

Through: Mr. Chinmaya Seth, Mr. A.K.



Seth & Mr. Varun Phore, Advs.

versus

COMMISSIONER OF GST AND ORS.Respondents

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-1
to R-5.

Mr. Shouryendu Ray, SPC with
Ms. Aarushi Gupta, Adv. for
R2/UOI

Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-4/CBIC

132

+ W.P.(C) 16698/2024, CM APPL. 70620/2024 (Stay)

MANPAR EXIM INCPetitioner

Through: Mr. Chinmaya Seth, Mr. A.K.
Seth & Mr. Varun Phore, Advs.

versus

COMMISSIONER OF GST AND ORS.Respondents

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-1.

Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Ms. Alpana Pandey, SPC for
R2/UOI.

Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.



Dipak Raj, Advs. for R-4/CBIC

133

+ W.P.(C) 16710/2024, CM APPL. 70687/2024 (Stay)

ABN INTERNATIONAL

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K.
Seth & Mr. Varun Phore, Advs.

versus

COMMISSIONER OF GST AND ORS.Respondents

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for NCT,
Delhi, DGST.

Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-4/CBIC

134

+ W.P.(C) 16717/2024, CM APPL. 70713/2024 (Stay)

CHITRUMAL JEWELS PRIVATE LIMITED THROUGH ITS
AUTHORISED REPRESENTATIVE MR MANOJ KUMAR
MANGLAPetitioner

Through: Ms. Priyanka Singla and Mr.
Tanmay Mangal, Advs.

versus

GOOD AND SERVICE TAX COUNCIL THROUGH THE
SECERATARY GST COUNCIL SECRETARIAT & ORS.

.....Respondent

Through: Ms.Anushree Narain, SSC with
Mr.Ankit Kumar, Adv. for R-1.
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,



Advs.
Mr. Ankur Yadav SPC, UOI.
Mr. Avishkar Singhvi, Mr.
Naved Ahmad, Mr. Vivek
Kumar, Ms. Divya Prabha
Singh & Ms. Sakshi Raman,
Advs.

135

+ W.P.(C) 16733/2024, CM APPL. 70744/2024 (Stay)

CHITRUMAL JEWELS PRIVATE LIMITED THROUGH ITS
AUTHORIZED REPRESENTATIVE MR. MANOJ KUMAR
MANGLAPetitioner

Through: Ms. Priyanka Singla and Mr.
Tanmay Mangal, Advs.

versus

GOODS AND SERVICES TAX COUNCIL THROUGH THE
SECRETARY GST COUNCIL SECRETARIAT & ORS.

.....Respondent

Through: Ms. Anushree Narain, SSC with
Mr. Ankit Kumar, Adv. for R-1.
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Ankur Yadav SPC, UOI.
Mr. Avishkar Singhvi, Mr.
Naved Ahmad, Mr. Vivek
Kumar, Ms. Divya Prabha
Singh & Ms. Sakshi Raman,
Advs.

136

+ W.P.(C) 16763/2024, CM APPL. 70942/2024 (Interim Relief)

INDIA WIRE AND GENERAL MILLS
PRIVATE LIMITED

.....Petitioner

Through: Mr. J.K. Mittal, Mr. Mukesh



Choudhry and Ms. Vandana
Mittal, Advs.

versus

UNION OF INDIA & ORS.Respondents
Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

137

+ W.P.(C) 16853/2024, CM APPL. 71385/2024 (Interim Stay)

M/S DIVINE CREATIONSPetitioner
Through: Mr. Nitin Gulati, Adv.

versus

AVATO, WARD 07, DELHI STATE GOODS AND
SERVICES TAX & ANR.Respondents
Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for NCT,
Delhi, DGST.
Mr. Jivesh Kumar Tiwari, SPC
for R-2/UOI.
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

138

+ W.P.(C) 16870/2024, CM APPL. 71450/2024 (Stay)

ZETA INTERNATIONALPetitioner
Through: Mr. Chinmaya Seth, Mr. A.K.
Seth & Mr. Varun Phore, Advs.

versus

COMMISSIONER OF GST AND ORS.Respondents
Through: Mr. Udit Malik, ASC with Ms.



Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-1.

Mr. Kameshwar Nath Mishra,
SPC with Ms. Vidya Mishra
and Mr. Shubhashish Roy,
Advs. for R-2/UOI.

Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-4.

139

+ W.P.(C) 16894/2024, CM APPL. 71589/2024 (Stay)

GAIA OVERSEAS

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K.
Seth & Mr. Varun Phore, Advs.

versus

COMMISSIONER OF GST AND ORS.Respondents

Through: Mr. Pradeep Kumar Jha, Adv.
for R-2/UOI.

Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-4.

Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-1
to R-5.

140

+ W.P.(C) 16945/2024, CM APPL. 71775/2024 (Stay)

SARASWATI PRINTERS

.....Petitioner



Through: Mr. Chinmaya Seth, Mr. A.K.
Seth & Mr. Varun Phore, Advs.

versus

COMMISSIONER OF GST AND ORS.Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.
Mr. Shankar Kumar Jha, SPC,
UOI.
Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-4.

141

+ W.P.(C) 16973/2024, CM APPL. 71894/2024 (Stay)

DEV ENTERPRISES THROUGH ITS PROPRIETOR
RAJESH KUMAR ROHILAPetitioner

Through: Mr. Ujjwal Jain, Adv.

versus

COMMISSIONER OF DGST & ORS.Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.
Mr. Atul Tripathi, SCC, CBIC
for R-4.

142

+ W.P.(C) 16979/2024, CM APPL. 71902/2024 (Stay)

VIKAS JAIN PROPRIETOR JAINA
TRADING COMPANYPetitioner

Through: Mr. Rajesh Jain, Mr. Virag
Tiwari, Mr. Ramashish , Mr.
Rishabh Jain, Mr. Rajiv
Agarwal & Ms. Tanya
Saraswat, Advs.



versus

PR. COMMISSIONER OF DELHI GOODS
AND SERVICES TAX & ORS.

.....Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-3.

Mr. Abhishek Saket, SPC with
Mr. Manish Madhukar and Ms.
Sanna Harta, Advs.

143

+ W.P.(C) 17012/2024, CM APPL. 72112/2024 (Stay)

B R CERAMICS P LIMITED THROUGH
ITS DIRECTOR AMIT GUPTA

.....Petitioner

Through: Mr. Ujjwal Jain, Adv.

versus

COMMISSIONER OF DGST & ORS.

.....Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Ms. Mehak Nakra, ASC with
Ms. Bhavya Nakra, Mr. Aditya
Goyal, Ms. Gunjan Suyal and
Ms. Salonel, Advs. for R-1,2
and 3.

Mr. Ajit Kumar Pathak SPC
along with Mr. Alok Vajpayee
and Ms. Akriti Pathak, Advs.
for R-3.

Ms. Monica Benjamin, SSC for
R-3,4 and 5.

Ms. Mehak Nakra, ASC with
Ms. Gunjan Suyal and Mr.
Aditya Goyal, Advs. in R-1, 2



and 6.

144

+ W.P.(C) 17034/2024, CM APPL. 72158/2024 (Stay)

M/S DINODIA FASHIONS THROUGH ITS PROP. SH.
AMIT KUMAR GUPTAPetitioner

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

versus

UNION OF INDIA AND ORS.Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.
Ms. Kushagra Kumar, SPC
with Mr. Vipul Mittal, Adv. for
UOI.
Ms. Mehak Nakra, ASC with
Ms. Bhavya Nakra, Ms.
Salonel, Ms. Gunjan Suyal and
Mr. Aditya Goyal, Advs. for
R-2, 3 and 4.

145

+ W.P.(C) 17123/2024, CM APPL. 72737/2024 (Interim Stay)

ABDUL GAFFAR (PROP .MS FARHAD
TRADERS)Petitioner

Through: Mr. Nitin Gulati, Adv.

versus

UNION OF INDIA & ANR.Respondents

Through: Ms. Pratima N. Lakra, CGSC
with Mr. Ankur Yadav, GP,
with Mr. Chandan Prajapati and
Mr. Kashish G. Baweja, Advs
for R-1/UOI.



Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for NCT,
Delhi, DGST.

Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

146

+ W.P.(C) 17132/2024, CM APPL. 72757/2024 (Interim Relief)

M S LUKSUN INTERNATIONAL THROUGH ITS
PARTNER AJAY KUMAR JAINPetitioner

Through: Appearance not given.

versus

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

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-3.

Mr. Sameer Vashisht, SC
Mr. Awadesh Kumar Singh,
Advs. for R-4.

Ms. Harshita Nathrani, Adv. for
Mr. Sameer Vashisht, SC.

147

+ W.P.(C) 17144/2024, CM APPL. 72818/2024 (Interim Stay)

ABDUL GAFFAR (PROP.M/ S FARHAD
TRADERS)Petitioner

Through: Mr. Nitin Gulati, Adv.

versus

UNION OF INDIA & ANR.Respondents



Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for NCT,
Delhi, DGST.
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

148

+ W.P.(C) 17218/2024, CM APPL. 73158/2024 (Interim Relief)

M/S JAIN CEMENT UDYOG THROUGH PROPRIETOR SH.
SANJAY JAINPetitioner

Through: Mr. R.P. Singh, Mr. Aman
Sinha, Mr. Nirmal Dixit and
Mr. Yash Aggarwal, Advs.

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
THROUGH ITS CHAIRMAN & ANR.Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.
Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-1.
Ms. Harshita Nathrani, Adv. for
Mr. Sameer Vashisht, SC.
Mr. Aakarsh Srivastava, SC
with Mr. Anand Pandey, Adv.
for R-1.

149

+ W.P.(C) 17255/2024, CM APPL. 73433/2024 (Stay)

M/S A.S. BUILDERSPetitioner

Through: Appearance not given.

versus



UNION OF INDIA & ANR.

.....Respondents

Through: Mr. Udit Malik, ASC with Ms. Rima Rao & Ms. Palak Sharma, Advs.

Mr. Ashish Goyal, SPC with Mr. Anurag Singhal, Adv. for R-1.

150

+ W.P.(C) 17347/2024, CM APPL. 73881/2024 (Interim Relief)

MANISHA SACHAN TRADE NAME M/S MASTERS
LOGISTICS SOLUTIONS

.....Petitioner

Through: Mr. Wahaj Ahmad Khan, Adv.

versus

SALES TAX OFFICER CLASS II/AVATO, WARD 90-
ZONE 8, TRADE AND TAX DEPARTMENT, NEW DELHI
AND ANR.

.....Respondents

Through: Mr. Udit Malik, ASC with Ms. Rima Rao & Ms. Palak Sharma, Advs.

Mr. Wahaj Ahmad Khan and Mr. Monis Khan, Advs.

151

+ W.P.(C) 17557/2024, CM APPL. 74773/2024 (Interim Stay)

M/S SUNRISE METAL IMPEX

.....Petitioner

Through: Mr. Krishnaohan K Menon and Ms. Parul Sachdeva, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Udit Malik, ASC with Ms. Rima Rao & Ms. Palak Sharma, Advs.

Mr. Avishkar Singhvi, Mr. Naved Ahmad, Mr. Vivek Kumar, Ms. Divya Prabha



Singh & Ms. Sakshi Raman,
Advs.

Mr.Kushal Kumar, SPC with
Mr.Suryansh Gaur, Adv. for R3

152

+ W.P.(C) 17639/2024

COBBLERZ SHOES

.....Petitioner

Through: Mr. Ajay Garg, Mr. Deepak
Singh, Ms. Rupanshi and Ms.
Shivani, Advs.

versus

PRINCIPAL COMMISSIONER OF DELHI GOODS AND
SERVICE TAX & ORS.

.....Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.
Ms. Monica Benjamin, SSC for
R-1 and 4.
Mr. Vikrant N Goyal, Mr.
Nishu, Mr. Aditiya Shukla and
Ms. Shivani Yadav, Advs. for
R-2.
Mr. Bharat Gupta, Ms. Akshita
Harjai and Mr. Saurabh
Khanijon, Advs.

153

+ W.P.(C) 17674/2024, CM APPL. 75225/2024 (Interim Stay)

RAJ KUMAR AGGARWAL(THROUGH LEGAL HEIR
SANDEEP AGGARWAL)

.....Petitioner

Through: Mr. Nitin Gulati, Adv.

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Mr. Udit Malik, ASC with Ms.



Rima Rao & Ms. Palak Sharma,
Advs.

154

+ W.P.(C) 17728/2024, CM APPL. 75382/2024 (Stay)

M/S. BALAJI ENGINEERING WORKS THROUGH ITS
PROPRIETOR SH. PAWAN KUMAR BANSALPetitioner

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

versus

UNION OF INDIA AND ORS.Respondents

Through: Mr. Harsh Kumar, SPC, UOI.
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

155

+ W.P.(C) 17729/2024, CM APPL. 75383/2024 (Interim Stay)

KOLBROSPetitioner

Through: Mr. Rajesh Mahna, Mr.
Ramanand Roy, Mr. Shiva
Narang and Ms. Silky Wadhwa,
Advs.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Vinay Yadav, SPC with
Mr. Abhinav M. Goel, Ms.
Kamna Behrani and Mr. Ansh
Kalra, Advs. for R-1.

Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.



Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-2
and 3.

156

+ W.P.(C) 17753/2024, CM APPL. 75512/2024 (Stay)

M/S FOREVER EXIM INDIA PRIVATE LIMITED
THROUGH ITS DIRECTOR SH. SANJAY JAINPetitioner
Through: Mr. R.P. Singh, Mr. Aman
Sinha, Mr. Nirmal Dixit and
Mr. Yash Aggarwal, Advs.

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
THROUGH ITS CHAIRMAN & ANR.Respondents
Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.
Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-1.

157

+ W.P.(C) 17754/2024, CM APPL. 75514/2024 (Interim Stay)

GULSHAN LAL DAWAR PROPRIETOR NARAIN DYES
AND CHEMICALSPetitioner
Through: Mr. Vinish Phogat, CGSPC for
UOI.
Mr. Rajesh Jain, Mr. Virag
Tiwari, Mr. Ramashish , Mr.
Rishabh Jain, Mr. Rajiv
Agarwal & Ms. Tanya
Saraswat, Advs.

versus

COMMISSIONER OF DELHI GOODS AND SERVICES
TAX & ANR.Respondents
Through: Mr. Udit Malik, ASC with Ms.



Rima Rao & Ms. Palak Sharma,
Advs.

Mr. Avishkar Singhvi, Mr.
Naved Ahmad, Mr. Vivek
Kumar, Ms. Divya Prabha
Singh & Ms. Sakshi Raman,
Advs.

Mr. Vinish Phogat, CGSPC for
UOI.

158

+ W.P.(C) 17818/2024, CM APPL. 75844/2024 (Stay)

M/S CHANDGI RAM AND SONS THROUGH ITS
PROPRIETOR SH. ASHOK MITTALPetitioner

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

versus

GOVERNMENT OF NCT OF DELHI & ORS. ...Respondents

Through: Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.
Ms. Aakanksha, Adv. for R-1.
Mr. Shubham Tyagi and Ms.
Navruti Ojha, Advs. for R-2.

159

+ W.P.(C) 17838/2024, CM APPL. 75904/2024 (Stay)

RAGHUVIR PRASAD JAIN PROPRIETOR RAGHUVIR
PRASAD JAIN AND SONS THROUGH ITS LEGAL
REPRESENTATIVE AJAY JAINPetitioner

Through: Mr. Ujjwal Jain, Adv.

versus

COMMISSIONER OF DGST & ORS.Respondents



Through: Mr. Udit Malik, ASC with Ms. Rima Rao & Ms. Palak Sharma, Advs.
Mr. Tushar Sannu, Adv. with Mr. Nikhil, Adv.
Mr. Harish Kumar Gupta, SSC and Mr. Nabil Ahmed, Adv. for R-3,4 and 5.
Ms. Suruchi Mittal, SPC for R-3.
Mr. Atul Tripathi, SCC, CBIC for R-4.

160

+ W.P.(C) 17950/2024, CM APPL. 76363/2024 (Stay)

SAURAV BEVERAGES PRIVATE LIMITEDPetitioner

Through: Mr. Jitin Singhal and Mr. Pravesh Bahuguna, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Udit Malik, ASC with Ms. Rima Rao & Ms. Palak Sharma, Advs.
Mr. Avishkar Singhvi, Mr. Naved Ahmad, Mr. Vivek Kumar, Ms. Divya Prabha Singh & Ms. Sakshi Raman, Advs.
Mr. Nishant Gautam, CGSC and Mr. Vipul Verma, Adv.
Ms. Monica Benjamin, SSC for R-1 and R-3.

161

+ W.P.(C) 17951/2024, CM APPL. 76367/2024 (Stay)

SAURAV BEVERAGES PRIVATE LIMITEDPetitioner

Through: Mr. Jitin Singhal and Mr. Pravesh Bahuguna, Adv.



versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Udit Malik, ASC with Ms. Rima Rao & Ms. Palak Sharma, Adv.
Mr. Avishkar Singhvi, Mr. Naved Ahmad, Mr. Vivek Kumar, Ms. Divya Prabha Singh & Ms. Sakshi Raman, Adv.

162

+ W.P.(C) 17994/2024, CM APPL. 76550/2024 (Stay)

SAURAV BEVERAGES PRIVATE LIMITEDPetitioner

Through: Mr. Jitin Singhal and Mr. Pravesh Bahuguna, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Udit Malik, ASC with Ms. Rima Rao & Ms. Palak Sharma, Adv.

163

+ W.P.(C) 88/2025, CM APPL. 288/2025 (Interim Relief)

MAHAVIR ISPAT UDYOG THROUGH IT PROPRIETOR
MR SUNEEL GARGPetitioner

Through: Mr. Rakesh Kumar, Mr. Parveen Kumar Gambhir & Mr. Deepak Kumar Prasad, Adv.

versus

COMMISSIONER OF DELHI GOODS AND SERVICE TAX
AND OTHERSRespondents

Through: Mr. Rajeev Aggarwal, ASC with Mr. Shubham Goel, Mr. Mayank Kamra and Mr.



Siddharth Goel, Advs. for NCT,
Delhi, DGST.

Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

Ms. Arushi Singh, SPC with
Mr. Aman Singh Bakhshi, Mr.
Divjot Singh Bhatia, Mr.
Shreesh Chadha & Mr. Shaurya
Agarwal, Advs. for R-3/UOI.

164

+ W.P.(C) 89/2025, CM APPL. 302/2025 (Interim Relief)

STAR TRADERS THROUGH ITS PROPRIETOR MR.
ATIMUKT JAINPetitioner

Through: Mr. Rakesh Kumar, Mr.
Parveen Kumar Gambhir & Mr.
Deepak Kumar Prasad, Advs.

versus

COMMISSIONER DELHI GOODS AND SERVICE TAX
AND OTHERSRespondents

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for NCT,
Delhi, DGST.

Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.

165

+ W.P.(C) 117/2025, CM APPL. 443/2025 (Interim Relief)

TOSHNIWAL ELECTRICALS PVT LTD THROUGH ITS
DIRECTOR MUKUND MAHESHWARIPetitioner

Through: Mr. A.K. Babbar and Mr. Rahul
Chauhan, Advs.

versus



GOVT OF NCT OF DELHI THROUGH
CHIEF SECRETARY & ORS.

.....Respondents

Through: Mr. Udit Malik, ASC with Ms. Rima Rao & Ms. Palak Sharma, Advs.
Mr. Anurag Ojha, SSC with Mr. Subham Kumar and Mr. Dipak Raj, Advs. for R-3.
Mr. Anuj Aggarwal, ASC with Mr. Yash Upadhyay, Mr. Siddhant Dutt and Ms. Ishita Pandey, Advs. for R-1,2 and 3.
Mr. Subhash Tanwar, CGSC along with Mr. Sandeep Mishra, Mr. Naveen and Ms. Bhavi Garg, Advs. for R-4 and 5.

166

+ W.P.(C) 137/2025, CM APPL. 640/2025 (Interim Relief)

ARUN BAREJA, SOLE PROPRIETORPetitioner

Through: Appearance not given.

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Mr. Rajeev Aggarwal, ASC with Mr. Shubham Goel, Mr. Mayank Kamra and Mr. Siddharth Goel, Advs. for NCT, Delhi, DGST.
Mr. Udit Malik, ASC with Ms. Rima Rao & Ms. Palak Sharma, Advs.
Mr. Vivek Sharma, SPC with Ms. Prerna Singh, Adv.

167

+ W.P.(C) 323/2025, CM APPL. 1540/2025 (Interim Stay)



KOREA MARINE TRANSPORT CO LTDPetitioner
Through: Mr. Pulkit Verma, Adv.

versus

SALES TAX OFFICER CLASS II AVATO
WARD 204 & ORS.Respondents

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for NCT,
Delhi, DGST.
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.
Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-3.

168

+ W.P.(C) 420/2025, CM APPL. 2093/2025 (Interim Stay)

DAMANPREET SINGH(PROP.M/S ACE
ENTERPRISES)Petitioner

Through: Mr. Nitin Gulati, Adv.

versus

UNION OF INDIA & ANR.Respondents

Through: Mr Rajendra Sahu, Senior Panel
Counsel for R-1/UOI.
Mr. Udit Malik, ASC with Ms.
Rima Rao & Ms. Palak Sharma,
Advs.
Mr. Abhinav Sharma with Mr.
Abhishek Shandilya, Adv. for
R-2.

169

+ W.P.(C) 445/2025, CM APPL. 2134/2025 (Stay)

M/S ASN TRADING CO. THROUGH ITS PROPRIETOR
SH. ARIFPetitioner



Through: Mr. R.P. Singh, Mr. Aman Sinha, Mr. Nirmal Dixit and Mr. Yash Aggarwal, Advs.

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
AND ANR

.....Respondents

Through: Mr. Rajeev Aggarwal, ASC with Mr. Shubham Goel, Mr. Mayank Kamra and Mr. Siddharth Goel, Advs. for NCT, Delhi, DGST.
Mr. Udit Malik, ASC with Ms. Rima Rao & Ms. Palak Sharma, Advs.
Mr. Anurag Ojha, SSC with Mr. Subham Kumar and Mr. Dipak Raj, Advs.

170

+ W.P.(C) 479/2025, CM APPL. 2232/2025 (Interim Relief)

M S KRISHNA ENTERPRISES THROUGH ITS
PROPRIETOR DEEPAK BANSAL

.....Petitioner

Through: Appearance not given.

versus

GOVT OF NCT OF DELHI THROUGH CHIEF SECRETARY
& ORS.

.....Respondents

Through: Mr. Udit Malik, ASC with Ms. Rima Rao & Ms. Palak Sharma, Advs.
Mr. Avishkar Singhvi, Mr. Naved Ahmad, Mr. Vivek Kumar, Ms. Divya Prabha Singh & Ms. Sakshi Raman, Advs.
Ms. Anju Tyagi, SPC with Mr. Sandeep Tyagi and Mr. Ashish Goyal, Advs. for R-4.
Mr. Anurag Ojha, SSC with



Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-5.

180

+ W.P.(C) 548/2025, CM APPL. 2489/2025 (Stay)

M/S. SHUDH HOSPITALITY PRIVATE
LIMITED

.....Petitioner

Through: Appearance not given.

versus

GOODS AND SERVICE TAX OFFICER WARD- 44, DELHI
DEPARTMENT OF TRADE AND TAXES, GOVERNMENT
OF N.C. T. OF DELHI & ANR.

.....Respondents

Through: Mr. Divyam Nandrajag, PC
with Mr. Parakhyat Gargasya,
Adv. for R-1 and 2.

181

+ W.P.(C) 560/2025,

GO AUTO PRIVATE LIMITED

.....Petitioner

Through: Appearance not given.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Avishkar Singhvi, Mr.
Naved Ahmad, Mr. Vivek
Kumar, Ms. Divya Prabha
Singh & Ms. Sakshi Raman,
Advs.
Mr. Jatin Singh, Adv. for
R1/UOI.

182

+ W.P.(C) 669/2025, CM APPL. 3294/2025 (Interim Stay)

SALAK CHAND PROPRIETOR OF S K
ASSOCIATES

.....Petitioner

Through: Mr. Rajesh Mahna, Mr.
Ramanand Roy, Mr. Shiva
Narang and Ms. Silky Wadhwa,
Advs.



versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Avishkar Singhvi, Mr. Naved Ahmad, Mr. Vivek Kumar, Ms. Divya Prabha Singh & Ms. Sakshi Raman, Advs.
Mr. Abhishek Khanna, SPC with Mr. Parvesh Khanna, Adv. for R-1.

183

+ W.P.(C) 807/2025, CM APPL. 3978/2025 (Stay)

ANMOL PURSE AND WALLET THROUGH ITS
PROPRIETOR HARICHAND

.....Petitioner

Through: Appearance not given.

versus

GOVT OF NCT OF DELHI THROUGH
CHIEF SECRETARY & ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC with Mr. Subham Kumar and Mr. Dipak Raj, Advs. for R-5.
Mr. Abdhesh Chaudhary, CGSC with Mr. Nishi Kant Singh, Adv.

187

+ W.P.(C) 11131/2024, CM APPL. 46021/2024 (Stay)

M/S SHREE JAIN POLYMERS

.....Petitioner

Through: Appearance not given.

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Mr. Aakarsh Srivastava, SC and Mr. Anand Pandey, Adv. for R-1.

188

+ W.P.(C) 13266/2024, CM APPL. 55409/2024 (Interim Relief)



M/S AGGARWAL TELECOM AND STATIONERS (LEGAL
NAME PRALAD RAI AGGARWAL)THROUGH ITS
LEGAL HEIR VIKAS KUMARPetitioner

Through: Mr. Gaurav Gupta and Mr.
Deepanshu Saini, Advs.

versus

UNION OF INDIA AND ORSRespondents

Through: Ms. L Mittal, SPC for R-1.

191

+ W.P.(C) 932/2025

M/S OAK SHIPPING SERVICES PVT. LTD.Petitioner

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

versus

UNION OF INDIA AND ORS.Respondents

Through: Mr. Shankar Kumar Jha, SPC
for R-1/UOI.
Ms. Vaishali Gupta, PC.

192

+ W.P.(C) 963/2025, CM APPL. 4780/2025 (Stay)

K.S. IMPEX LTD.Petitioner

Through: Mr. Rajesh Jain, Mr. Virag
Tiwari, Mr. Ramashish , Mr.
Rishabh Jain, Mr. Rajiv
Agarwal & Ms. Tanya
Saraswat, Advs.

versus

THE COMMISSIONER OF DELHI GOODS
AND SERVICES TAX & ANR.Respondents

Through: Mr. Abhinav Sharma and Mr.



Abhishek Shandilya, Advs. for
R-1.

Mr. Nawal Kishore Jha, SPC
with Ms. Kalpana Jha and Ms.
Ekta Yadav, Advs. for R-2.

193

+ W.P.(C) 1001/2025, CM APPL. 4969/2025 (Stay)

AMAIRA ENTERPRISES THROUGH PROPRIETOR

KARAN PATNEY

.....Petitioner

Through: Mr. Prabhat Kumar, Ms. Mehak
Dhiman and Mr. Utkarsh
Kumar, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Ritu Reniwal, SPC, UOI.
Mr. Aditya Singh, SSC with
Mr. Arya Suresh, Adv.

194

+ W.P.(C) 1006/2025, CM APPL. 4993/2025

VICKY JAIN (PROP. M/S SHREE PLASTICS)Petitioner

Through: Mr. Nitin Gulati, Adv.

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Mr. Atul Krishna, SPC for R-1.
Mr. Abhinav Sharma with Mr.
Abhishek Shandilya, Adv. for
R-2.

195

+ W.P.(C) 9753/2024, CM APPL. 40001/2024 (Stay)

DHL EXPRESS INDIA PRIVATE LIMITEDPetitioner

Through: Mr. Dharnendra Kumar Rana,
Ms. Priyanka Singla, Mr.
Tanmay Mangal, Mr. Surosh
Qazi, Mr. Udit Chauhan and
Mr. Aditya Arora, Advs.



versus

GOODS AND SERVICES TAX
COUNCIL & ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Subham Kumar and Mr.
Dipak Raj, Advs. for R-3.
Ms. Anushree Narain, SSC and
Mr. Ankit Kumar, Adv. for R-1
and 3.
Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-4
to 8.
Mr. Vivek Sharma, SPC with
Ms. Prerna Singh, Adv.

196

+ W.P.(C) 10015/2024, CM APPL. 40983/2024 (Interim Stay)

M/S. WCO GLOBAL PROJECTS PVT. LTD. THROUGH ITS
DIRECTOR SH. GURSUKRIT SINGH KUKREJA

.....Petitioner

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

versus

UNION OF INDIA AND ORS.

.....Respondents

Through: Mr. Awadesh Kumar Singh,
Adv. For R-1.

197

+ W.P.(C) 11262/2024, CM APPL. 55597/2024 (Amendment)

INDUS TOWERS LIMITED

.....Petitioner

Through: Mr. Himanshu S. Sinha, Mr.
Samyak Jain and Ms. Advetita,
Adv.



versus

SALES TAX OFFICER CLASS II
AVATO & ORS.

.....Respondents

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for R-4
to 8.

198

+ W.P.(C) 12893/2024, CM APPL. 53741/2024 (Synopsis & List
Of Dates)

TEK XPLORE THROUGH ITS PROPRIETOR MS.
RENUKA MAINI

.....Petitioner

Through: Mr. Anurag Soan, Mr. Akshay
Saxena and Mr. Rituraj, Advs.

versus

THE PRINCIPAL COMMISSIONER STATE
TAX DELHI & ORS.

.....Respondents

Through: Mr. Rajeev Aggarwal, ASC
with Mr. Shubham Goel, Mr.
Mayank Kamra and Mr.
Siddharth Goel, Advs. for NCT,
Delhi, DGST.
Ms. Anushree Narain, SSC with
Mr. Ankit Kumar, Adv. for R-5
& R-6.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR

ORDER
28.01.2025

%

Mr. Shridharan, learned senior counsel has concluded his
arguments.

Mr. Sawhney, learned counsel appearing in W.P.(C)



10477/2024 is continuing with his submissions.

We accord liberty to learned counsels for the writ petitioners to place their Brief Synopsis of Submission on the record at least 48 hours prior to the next date fixed. Those submissions shall refer to the pdf page numbers of the digital record of the Court wherever so required.

Let this batch be called again on 13.02.2025 as part heard and in the category of “End of Board”.

YASHWANT VARMA, J

HARISH VAIDYANATHAN SHANKAR, J
JANUARY 28, 2025/akc