



\$~31, 41 to 144

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

31

+ **W.P.(C) 990/2021**

M/S BPTP LTD.

..... Petitioner

Through: Mr.Kishore Kunal and Ms. Ankita
Prakash & Mr. Anuj Kumar, Advs.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr.Asheesh Jain, CGSC with Mr.
Gaurav Kumar, Advocate for R-1
Mr. Vivek Gurnani, Mr. Sanjeev
Menon, Ms. Abhipriya Rai and Mr.
Vivek Gaurav, Advocates for NAA
and DGAP.
Ms. Sonu Bhatnagar, Sr. Standing
Counsel, with Ms. Venus Mehrotra,
Adv. & Ms. Kanak Grover, Adv. for
R-4.

41

+ **W.P.(C) 10999/2018**

M/S PYRAMID INFRATECH PRIVATE LIMITED Petitioner

Through: Mr.Abhishek A Rastogi, Ms. Pooja
M. Rastogi, Ms. Meenal Songire,
Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Ms. Pratima N. Lakra, CGSC with
Ms. Vrinda Baheti and Mr. Kashish
G. Baweja, Advocates for UOI.
Mr. Vinod Diwakar, CGSC with
Mr. Olson Nair, Advocate for UOI.
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.
Mr. Aditya Singla, SSC with Ms.



Charu Sharma, Advocate for R-4.

42

+

W.P.(C) 12647/2018

LIFESTYLE INTERNATIONAL PVT. LTD. Petitioner

Through: Mr. Tarun Gulati, Sr. Advocate with
Mr.Sparsh Bhargava with Ms.Ishita
Farsaiya, Mr. Apoorv Shukla, Ms.
Prabhaleen S Kaur Shukla and Ms.
Vanshika Taneja, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through Mr. Anurag Ahluwalia, CGSC for
UOI.
Mr. Vivek Gurnani, Mr. Sanjeev
Menon, Ms. Abhipriya Rai and Mr.
Vivek Gaurav, Advocates for NAA
and DGAP.

43

+

W.P.(C) 13194/2018

SHARMA TRADING COMPANY Petitioner

Through: Mr. Naresh Thacker, Mr. Kumar
Visalaksh, Mr. Udit Jain, Mr. Arihant
Tater, Mr. Saurabh Dugar and
Mr. Ajitesh Dayal Singh, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Anurag Ahluwalia, CGSC for
UOI.
Ms. Aakanksha Kaul, Advocate
Mr.Vivek Gurnani, Mr. Sanjeev
Menon, Ms. Sejal Aneja, Advocates
for NAA/DGAP.

44

+

W.P.(C) 378/2019

HINDUSTAN UNILEVER LIMITED Petitioner

Through: Mr. Ajay Bhargava, Ms. Vanita
Bhargava, Advs.

Page 2 of 47



Versus

UNION OF INDIA & ORS.

Through:

..... Respondents

Mr. Vikrant N. Goyal, Advocate with
Ms. Anushka Jaiswal, Advocates for
UOI.

Mr. Harish Vaidyanathan Shankar,
CGSC with Mr. Srish Kumar Mishra,
Mr. Sagar Mehlawat and
Mr. Alexander Mathai Paikaday,
Advocates.

Mr. Vivek Gurnani, Mr. Sanjeev
Menon, Ms. Abhipriya Rai and Mr.
Vivek Gaurav, Advocates for NAA
and DGAP.

45

+

W.P.(C) 1418/2019 & CM APPL. No.6501/2019

M/S J.P. & SONS THROUGH: SHRI ANKIT KHANDELWAL,
PROPRIETOR

..... Petitioner

Through: Mr. Ajay Bhargava, Ms. Vanita
Bhargava, Mr. Aseem Chaturvedi and
Mr. Sahil Siddiqui, Advs.

Versus

NATIONAL ANTI- PROFITEERING AUTHORITY THROUGH:
ITS SECRETARY & ORS.

..... Respondents

Through: Mr. Vivek Gurnani, Mr. Sanjeev
Menon, Ms. Abhipriya Rai and Mr.
Vivek Gaurav, Advocates for NAA
and DGAP.
Mr. Kamal Sawhney, Mr. Deepak
Thackur, Ms. Aakansha Wadhvani,
Advocates for R-4.



46

+ **W.P.(C) 1655/2019**

M/S EXCEL RASAYAN PRIVATE LIMITED Petitioner

Through: Mr.Abhishek A Rastogi, Ms. Pooja
M. Rastogi, Ms. Meenal Songire,
Advocates.

versus

UNION OF INDIA & ORS. Respondents

Through: Mr. Ravi Prakash, CGSC with Ms.
Astu Khandelwal, Advocates for
UOI.
Ms.Akanksha Kaul, Advocate with
Ms. Versha Singh Advs for UOI.
Mr.Gyanendra Singh, Advocate.
Mr. Vivek Gurnani, Mr. Sanjeev
Menon, Ms. Abhipriya Rai and Mr.
Vivek Gaurav, Advocates for NAA
and DGAP.

47

+ **W.P.(C) 2347/2019**

JUBILANT FOODWORKS LTD. & ANR. Petitioners

Through: Mr. V. Lakshmikumaran, Ms.
Charanya Lakshmi Kumaran, Ms.
Apeksha Mehta, Ms. Umang
Motiyani, Mr. Yogendra Aldak with
Mr.Agrim Arora, Advocates.

Versus

UNION OF INDIA & ORS. Respondents

Through: Mr. Ravi Prakash, CGSC with Ms.
Astu Khandelwal, Advocates for
UOI.
Mr.Bhagvan Swarup Shukla, CGSC
with Mr.R.R.Mishra, Advocate for
UOI.
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.



48

+

W.P.(C) 4213/2019

ABBOTT HEALTHCARE PRIVATE LIMITED

& ANR.

..... Petitioners

Through: Mr. Ajay Bhargava, Ms. Vanita
Bhargava, Advs.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Ripu Daman Bhardwaj, CGSC
with Mr. Kushagra Kumar, Mr.
Abhinav Bhardwaj, Advocates for R-
1.
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

49

+

W.P.(C) 5558/2019 & CM APPL.No.24368/2019

UNICHARM INDIA PVT. LTD.

..... Petitioner

Through: Mr. Rupender Sinhmar, Mr. Prahlad
Singh, Mr. K. Gurumurthy, Advs.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Ravi Prakash, CGSC with Ms.
Astu Khandelwal, Advocates for
UOI.
Mr. Anurag Ahluwalia, CGSC for
UOI.
Mr. Farman Ali with Ms. Usha Jamnal
and Mr. Krishan Kumar, Advocates
for R-2 & 3.
Mr. Vivek Gurnani, Mr. Sanjeev
Menon, Ms. Abhipriya Rai and Mr.
Vivek Gaurav, Advocates for NAA
and DGAP.

50

+

W.P.(C) 7743/2019

RECKITT BENCKISER INDIA PRIVATE LIMITED Petitioner

Through: Mr. R. Jawahar Lal, Mr. Siddharth
Bawa Mr. Anuj Garg, Advocates.



Versus

UNION OF INDIA THROUGH: ITS SECRETARY & ORS.

..... Respondents

Through: Mr.Asheesh Jain, CGSC with
Mr. Gaurav Kumar Advocate for R-1
Mr. Bhagwan Swarup Shukla, CGSC
with Adarsh Kumar, Advocate for
UOI.
Mr.Farman Ali, Advocate with
Ms.Usha and Mr.Krishan Kumar,
Advocates for R-2 & 3
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

51

+

W.P.(C) 11253/2019 & CM APPL. No.46337/2019

LIFESTYLE INTERNATIONAL PVT. LTD.

..... Petitioner

Through: Mr. Tarun Gulati, Sr. Advocate with
Mr.Sparsh Bhargava with Ms.Ishita
farsaiya, Advocate.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Viraj R. Datar, Sr. Advocate with
Mr. Nitish Chaudhary, Advocate for
R-1 with R-1 present-in-person.
Mr. Rajesh Kumar SPC with Ms.
Mishika Pandita and Mr. Shivam,
Advocates for UOI.
Mr.Apoorv Kurup, CGSC with
Mr.Shivansh Dwivedi, Advocate for
UOI.
Mr. Vivek Gurnani, Mr. Sanjeev
Menon, Ms. Abhipriya Rai and Mr.
Vivek Gaurav, Advocates for NAA
and DGAP.

52

+

W.P.(C) 12355/2019

PARAMOUNT, PROPBUILD PVT. LTD.

..... Petitioner

Through: Mr.Abhishek Choudhary, Advocate.



Versus

UNION OF INDIA & ORS.

Through:

..... Respondents

Mr.Ruchir Mishra, Mr. Mukesh Kr. Tiwari, Ms. Reba Jena Mishra, Advocates for UOI.

Mr.Bhagwan Swaroop Shukla, CGSC with Mr.Sarvan Kumar Shukla, Advocate.

Mr. Vivek Gurnani, Mr. Sanjeev Menon, Ms. Abhipriya Rai and Mr. Vivek Gaurav, Advocates for NAA and DGAP.

53

+

W.P.(C) 12717/2019

BHARTIYA CITY DEVELOPERS PVT LTD

..... Petitioner

Through:

Mr.Abhishek A Rastogi, Ms. Pooja M. Rastogi, Ms. Meenal Songire, Advocates.

Versus

UNION OF INDIA & ORS.

Through:

..... Respondents

Mr. Vikram Jetly CGSC and Ms.Shreya Jetly, Adv. for UOI

Mr. Vivek Gurnani, Mr. Sanjeev Menon, Ms. Abhipriya Rai and Mr. Vivek Gaurav, Advocates for NAA and DGAP.

54

+

W.P.(C) 12847/2019 & CM APPL.No.52474/2019

RAMPRASTHA PROMOTERS AND DEVELOPERS PVT. LTD.

..... Petitioner

Through:

Mr. Puneet Agarwal, Mr. Premkand Pal, Mr. Ketan Jain, Mr. Tanmay Mangal, Mr. Vivek Vaibhav and Mr. Chetan Kumar Shukla, Advocates

Versus

UNION OF INDIA & ORS.

Through:

..... Respondents

Mr. Vikram Jetly CGSC and Ms.Shreya Jetly, Adv. for UOI.

Page 7 of 47



Mr.Farman Ali, Advocate with
Mr.Krishan Kumar and Ms.Usha
Jamnal, Advs. For UOI.

Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

Ms. Sonu Bhatnagar, Sr. Standing
Counsel, with Ms. Venus Mehrotra,
Adv. & Ms. Kanak Grover, Adv. for
R-2 & 5.

Mr.Jatin Puniyani, GP for UOI.

55

+

W.P.(C) 7910/2019 & CM APPL.No.32779/2019

SALARPURIA REAL ESTATE PVT. LTD Petitioner

Through: Mr.Abhishek A Rastogi, Ms. Pooja
M. Rastogi, Ms. Meenal Songire,
Advocates.

Versus

UNION OF INDIA & ORS. Respondents

Through: Mr. Bhagwan Swarup Shukla, CGSC
with Adarsh Kumar, Advocate for
UOI.

Mr. Vivek Gurnani, Mr. Sanjeev
Menon, Ms. Abhipriya Rai and Mr.
Vivek Gaurav, Advocates for NAA
and DGAP.

56

+

W.P.(C) 7911/2019

SATTVA DEVELOPERS PVT. LTD Petitioner

Through: Mr.Abhishek A Rastogi, Ms. Pooja
M. Rastogi, Ms. Meenal Songire,
Advocates.

Versus

UNION OF INDIA & ORS. Respondents

Through: Mr. Manish Mohan, CGSC with Mr.
Devendra Kumar, Advocate for UOI.
Mr.Abhay Prakash Sahay, CGSC,
Ms. Mannu Singh, Mr.Kunal
Dhawan, Ms.Swayamprabha, Advs
for UOI.

Mr.Gyanendra Singh, Advocate.



57

+

W.P.(C) 8078/2019

M/S SATYA ENTERPRISES

Through:

Mr. Vivek Gurnani, Mr. Sanjeev Menon, Ms. Abhipriya Rai and Mr. Vivek Gaurav, Advocates for NAA and DGAP.

..... Petitioner

Mr. Sumit K Batra, Mr. Manish Khurana, Ms. Priyanka Jindal Advocates.

Versus

UNION OF INDIA & ORS.

Through:

..... Respondents

Mr. Sushil Kumar Pandey, SPC with Mr. Neha Yadav, Mr. Kuldeep Singh, Advocates for UOI.

Mr. Vivek Gurnani, Mr. Sanjeev Menon, Ms. Abhipriya Rai and Mr. Vivek Gaurav, Advocates for NAA and DGAP.

Mr. Satyakam, ASC with Mr. Pradyut Kashuyap, Advocate for GNCTD.

Mr. Ashish Verma and Mr. Debopriya Moulik, Advocates

58

+

W.P.(C) 8162/2019

AFFINITI ENTERPRISES

Through:

..... Petitioner

Mr. R. Jawahar Lal, Mr. Siddharth Bawa Mr. Anuj Garg, Advocates.

Versus

UNION OF INDIA THROUGH: ITS SECRETARY & ORS.

Through:

..... Respondent

Mr. Abhay Prakash Sahay, CGSC, Ms. Mannu Singh, Mr. Kunal Dhawan, Ms. Swayamprabha, Advs for UOI.

Mr. Ravi Chawla, St. Counsel for NAA with Mr. Avneesh Kumar Upadhyay, Advocate.

Mr. Vivek Gurnani, Mr. Sanjeev



Menon, Ms. Abhipriya Rai and Mr.
Vivek Gaurav, Advocates for NAA
and DGAP.

59

+

W.P.(C) 9053/2019

UNICHARM INDIA PVT. LTD

..... Petitioner

Through: Mr.Rupender Singhmar, Mr.Prahlad
Singh, Advs.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Ravi Prakash, CGSC with Ms.
Astu Khandelwal, Advocates for
UOI.
Mr.Farman Ali with Ms.Usha Jamnal
and Mr.Krishan Kumar, Advocates
for R-2 & 3.

60

+

W.P.(C) 10901/2020 & CM APPL. 34162-34163/2020

S.C. JOHNSON PRODUCTS PVT. LTD.

..... Petitioner

Through: Mr.Rajat Bose with Mr.Ankit
Sachdeva and Ms. Shohini
Bhattacharya, Advs.

Versus

UNION OF INDIA, THROUGH ITS SECRETARY & ORS.

..... Respondents

Through: Ms.Nidhi Raman, CGSC with
Mr.Zubin Singh and Mr. Debar Chan
De, Advocates for UOI.
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

61

+

**W.P.(C) 10932/2020 & CM APPLs.34237-34238/2020 and
8172/2022**

M/S EMAAR MGF LAND LTD

..... Petitioner

Through: Mr. V. Lakshmikumaran, Ms.
Charanya Lakshmi Kumaran, Ms.
Apeksha Mehta, Ms. Umang



Motiyani, Mr. Yogendra Aldak with
Mr.Agrim Arora, Advocates.

Versus
UNION OF INDIA & ORS.

Through:

..... Respondents

Mr.Ravi Prakash, CGSC with
Mr.Farmaan Ali, Mr.Manas Tripathi
and Ms.Shruti Shivkumar, Advocate
for UOI.

Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

Ms. Neha Malik, Standing Counsel
with Mr. Sahil Malik for NAA and
DGAP.

Mr. Satish Kumar, Sr. Standing
Counsel for respondent No.3.

Ms. Neha Malik, Adv. for NAA and
DGAP.

62

+

W.P.(C) 1171/2020

IFB INDUSTRIES LTD,

Through:

..... Petitioner

Mr. U.A. Rana and Mr. Himanshu
Mehta, Advocates

Versus

NATIONAL ANTI-PROFITEERING AUTHORITY & ANR.

..... Respondents

Through:

Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

Mr. Dev P Bhardwaj and Mr. Sarthak
Anand, Advocates for UOI

63

+

W.P.(C) 1406/2020 & CM APPL. No.4879/2020

M/S FRIENDS LAND DEVELOPERS

..... Petitioner

Through:

Mr.Prakash Kumar and Ms. Rashmi
Singh, Advocates

Versus

UNION OF INDIA & ORS.

..... Respondents

Through:

Mr. Rajesh Kumar SPC with Ms.
Mishika Pandita and Mr. Shivam,
Advocates for UOI.



Ms.Sonia Sharma, Advocate with Ms. Purva Chugh, Advocate for R-2 & 3. Ms. Sonu Bhatnagar, Sr. Standing Counsel with Ms. Venus Mehrotra, Adv. & Ms. Kanak Grover, Adv for R-4 & 5
Mr. Vivek Gurnani, Mr. Sanjeev Menon, Ms. Abhipriya Rai and Mr. Vivek Gaurav, Advocates for NAA and DGAP.

64

+

W.P.(C) 1780/2020

JOHNSON & JOHNSON PVT.LTD

..... Petitioner

Through: Mr. V. Lakshmikumaran, Ms. Charanya Lakshmi Kumaran, Ms. Apeksha Mehta, Ms. Umang Motiyani, Mr. Yogendra Aldak with Mr.Agrim Arora, Advocates.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Vikram Jetly CGSC and Ms. Shreya Jetly, Adv. for UOI/R-1
Mr. Vivek Gurnani, Advocates for NAA and DGAP.
Ms. Sonu Bhatnagar with Ms. Venus Mehrotra, Adv. & Ms. Kanak Grover, Adv. for R-4.

65

+

W.P.(C) 2083/2020 & CM APPL.No.7369/2020

FUSION BUILDTECH PVT LTD

..... Petitioner

Through: Mr.Abhishek A Rastogi, Ms. Pooja M. Rastogi, Ms. Meenal Songire, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Rajesh Kumar SPC with Ms. Mishika Pandita and Mr. Shivam, Advocates for UOI.
Mr. Vivek Gurnani, Advocates for



NAA and DGAP.

Mr. Aman Malik, Advocate for R-2 & 3/NAA.

Ms. Sonu Bhatnagar, Sr. Standing Counsel, with Ms. Venus Mehrotra, Adv. & Ms. Kanak Grover, Adv. for R-4

66

+

W.P.(C) 2084/2020 & CM APPL. No.7371/2020

ASTER INFRAHOME PVT LTD

..... Petitioner

Through: Mr. Abhishek A Rastogi, Ms. Pooja M. Rastogi, Ms. Meenal Songire, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Rajesh Kumar SPC with Ms. Mishika Pandita and Mr. Shivam, Advocates for UOI.

Mr. Vivek Gurnani, Mr. Sanjeev Menon, Ms. Abhipriya Rai and Mr. Vivek Gaurav, Advocates for NAA and DGAP.

Ms. Sonu Bhatnagar, Sr. Standing Counsel, with Ms. Venus Mehrotra, Adv. & Ms. Kanak Grover, Adv. for R-4.

Mr. Samir Malik, Advocate for R-2 and 3

67

+

W.P.(C) 2445/2020

MIS SARVPRIYA SECURITIES PVT. LTD

..... Petitioner

Through: Mr. Puneet Agarwal, Mr. Premkand Pal, Mr. Ketan Jain, Mr. Tanmay Mangal, Mr. Vivek Vaibhav and Mr. Chetan Kumar Shukla, Advocates

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Aman Malik, Advocate for R-2 &



3/NAA.

Mr. Vivek Gurnani, Mr. Sanjeev Menon, Ms. Abhipriya Rai and Mr. Vivek Gaurav, Advocates for NAA and DGAP.

68

+

W.P.(C) 2490/2020

JOHNSON & JOHNSON PVT LTD

..... Petitioner

Through: Mr. V. Lakshmikumaran, Ms. Charanya Lakshmi Kumaran, Ms. Apeksha Mehta, Ms. Umang Motiyani, Mr. Yogendra Aldak with Mr. Agrim Arora, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Vivek Gurnani, Mr. Sanjeev Menon, Ms. Abhipriya Rai and Mr. Vivek Gaurav, Advocates for NAA and DGAP.

69

+

W.P.(C) 2742/2020 & CM APPL. No.9552/2020

ACME HOUSING INDIA PVT. LTD.

..... Petitioner

Through: Mr. Prateek Bansal, Advocate.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Samir Malik, Advocate for R-2 & 3.
Mr. Vivek Gurnani, Advocates for NAA and DGAP.

70

+

W.P.(C) 3737/2020

PHILIPS INDIA LIMITED.

..... Petitioner

Through: Mr. Shashank Shekhar with Mr. Siddharth Rajkonwar, Advs.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Vipul Agrawal, Standing Counsel



with Mr. Gaoraang Ranjan,
Advocates for Revenue.
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.
Ms. Sonu Bhatnagar, Sr. Standing
Counsel, with Ms. Venus Mehrotra,
Adv. & Ms. Kanak Grover, Adv. for
R-5 to R-7.
Ms. Mansie Jain, Adv for R-8.
Mr.Jatin Puniyani, GP for UOI.

71

+

W.P.(C) 3910/2020

MACROTECH DEVELOPERS LTD. (FORMERLY KNOWN AS
M/S LODHA DEVELOPERS LTD.) & ANR Petitioners

Through: Mr. Kamal Sawhney, Mr. Deepak
Thackur and Ms. Aakansha
Wadhwani, Advocates

Versus

UNION OF INDIA & ORS

..... Respondents

Through: sMr. Vivek Gurnani, Advocates for
NAA and DGAP.
Mr. Vikramaditya Bhaskar, Adv.
Mr. Amar Dave, Amicus Curiae with
Mr. Vikramaditya Bhaskar, Advocate.

72

+

W.P.(C) 3911/2020

M/S NANI RESORTS AND FLORICULTURE PVT. LTD.

..... Petitioner

Through: Mr. Puneet Agarwal, Mr. Premkand
Pal, Mr. Ketan Jain, Mr. Tanmay
Mangal, Mr. Vivek Vaibhav and Mr.
Chetan Kumar Shukla, Advocates

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Vivek Gurnani, Advocates for
NAA and DGAP.



Mr.Rajeev K Panday, AAG,
Mr.Rajeev M. Roy, Mr. P. Srinivasan,
Advs. for R-5
Ms. Sonu Bhatnagar, Sr. Standing
Counsel, with Ms. Venus Mehrotra,
Adv. & Ms. Kanak Grover, Adv. for
R-6 & 7.
Mr. Abhishek Saket, Advocate.

73

+

W.P.(C) 4131/2020

MS. SAMSONITE SOUTH ASIA PVT. LTD Petitioner

Through: Mr. Rohan Shah, Adv.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr.Asheesh Jain, CGSC with
Mr. Gaurav Kumar Advocate for R-1
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.
Ms. Sonu Bhatnagar, Sr. Standing
Counsel, with Ms. Venus Mehrotra,
Adv. & Ms. Kanak Grover, Adv.

74

+

W.P.(C) 4345/2020

RECKITT BENCKISER INDIA PRIVATE LIMITED Petitioner

Through: Mr. R. Jawahar Lal, Mr. Siddharth
Bawa Mr. Anuj Garg, Advocates.

Versus

UNION OF INDIA AND ORS & ORS.

..... Respondents

Through: Mr.Asheesh Jain, CGSC with
Mr. Gaurav Kumar, Ms.Ankita Kedia
and Ms.Ria Khanna, Advocates for R-
1.
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.



75

+

W.P.(C) 4348/2020

APEX MEADOWS PVT LTD

..... Petitioner

Through: Mr. V. Lakshmikumaran, Ms. Charanya Lakshmi Kumaran, Ms. Apeksha Mehta, Ms. Umang Motiyani, Mr. Yogendra Aldak with Mr. Agrim Arora, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Ms. Neha Malik, Standing Counsel with Mr. Sahil Malik for NAA and DGAP.
Mr. M. Rambabu, Ms. Prity Kumari and Mr. N. Eswara Rao, Advs. for R-4.
Mr. Vivek Gurnani, Mr. Sanjeev Menon, Ms. Abhipriya Rai and Mr. Vivek Gaurav, Advocates for NAA and DGAP.

76

+

W.P.(C) 4375/2020

M/S PATANJALI AYURVED LTD

..... Petitioner

Through: Mr. Priyadarshi Manish, Mrs. Anjali Jha Manish, Mr. Saksham Garg and Ms. Ankita, Advs.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Vivek Gurnani, Advocates for NAA and DGAP.

77

+

W.P.(C) 4516/2020

MCNROE CONSUMER PRODUCTS PVT. LTD. Petitioner

Through: Mr. Tarun Gulati, Sr. Advocate with Mr. Kumar Visalaksh, Mr. Udit Jain, Mr. Arihant Tater, Mr. Saurabh Dugar and Mr. Ajitesh Dayal Singh,



Advocates.

Versus
UNION OF INDIA & ORS.
Through:

..... Respondents

Mr. Vivek Gurnani, Advocates for
NAA and DGAP.
Mr. Farman Ali with Ms. Usha Jamnal
and Mr. Krishan Kumar, Advocates
for UOI.

78

+ **W.P.(C) 4607/2020**

AFFINITI ENTERPRISES
Through:

..... Petitioner

Mr. R. Jawahar Lal, Mr. Siddharth
Bawa Mr. Anuj Garg, Advocates.

Versus
UNION OF INDIA & ORS.
Through:

..... Respondents

Mr. Farman Ali with Ms. Usha Jamnal
and Mr. Krishan Kumar, Advocates
for UOI.
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.
Mr. Ravi Chawla, Standing Counsel
for NAA with Mr. Himanshu Sood,
Advocate

79

+ **W.P.(C) 4824/2020 & CM APPL.No.2183/2021**
M/S CILANTRO DINERS PVT. LTD

..... Petitioner

Through: Mr. Nikhil Gupta, Mr. Vipin
Upadhyay, Mr. Prince Nagpal and
Mr. Rochit Abhishek, Advocates

Versus
UNION OF INDIA & ORS.
Through:

..... Respondents

Mr. Farman Ali with Ms. Usha Jamnal
and Mr. Krishan Kumar, Advocates
for UOI.
Mr. Vivek Gurnani, Mr. Sanjeev
Menon, Ms. Abhipriya Rai and Mr.
Vivek Gaurav, Advocates for NAA
and DGAP.
Mr. Rony John, Mr. Piyush Swami and



Mr.Arshdeep Singh and Mr.Anuj Dubey, Advocates for R-2 and 3.

80

+

W.P.(C) 4957/2020

WHIRLPOOL OF INDIA LTD

..... Petitioner

Through: Mr. V. Lakshmikumaran, Ms. Charanya Lakshmi Kumaran, Ms. Apeksha Mehta, Ms. Umang Motiyani, Mr. Yogendra Aldak with Mr.Agrim Arora, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr.Farman Ali with Ms.Usha Jamnal and Mr.Krishan Kumar, Advocates for UOI.
Mr. Vivek Gurnani, Mr. Sanjeev Menon, Ms. Abhipriya Rai and Mr. Vivek Gaurav, Advocates for NAA and DGAP.
Ms. Sonu Bhatnagar, Sr. Standing Counsel, with Ms. Venus Mehrotra, Adv. & Ms. Kanak Grover, Adv. for R-5.

81

+

W.P.(C) 5347/2020 & CM APPL. No.23558/2020

GAURSONS REALTECH PVT LTD

..... Petitioner

Through: Mr. Monish Panda with Mr.Mrinal Bharat Ram, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Bhagwan Swarup Shukla, CGSC with Adarsh Kumar, Advocate for UOI.
Mr.Farmaan Ali with Ms.Usha Jamnal and Mr.Krishan Kumar, Advocates for UOI.
Mr. Vivek Gurnani, Mr. Sanjeev Menon, Ms. Abhipriya Rai and Mr.



Vivek Gaurav, Advocates for NAA
and DGAP.

82

+

W.P.(C) 5798/2020

RAMPRASTHA PROMOTERS AND DEVELOPERS PVT. LTD.

..... Petitioner

Through: Mr. Puneet Agarwal, Mr. Premkand
Pal, Mr. Ketan Jain, Mr. Tanmay
Mangal, Mr. Vivek Vaibhav and Mr.
Chetan Kumar Shukla, Advocates

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Anil Soni, CGSC for UOI with
Mr. Devvrat Yadav, Advocate.
Ms. Sonu Bhatnagar with Ms. Nishta
Mittal, Ms. Apurva Singh and Ms. KS
Mary Jonet, Advs for 5 and 6
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.
Ms. Akanksha Kaul, Advocate with
Ms. Versha Singh Advs for UOI.
Ms. Alpana Singh & Mr. P. Pandey,
Advocates for R-3

83

+

W.P.(C) 5979/2020 & CM APPL. No.21655/2020

EMAAR MGF LAND LTD

..... Petitioner

Through: Mr. V. Lakshmikumaran, Ms.
Charanya Lakshmi Kumaran, Ms.
Apeksha Mehta, Ms. Umang
Motiyani, Mr. Yogendra Aldak with
Mr. Agrim Arora, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Ravi Prakash, CGSC with Ms.
Astu Khandelwal, Advocate for
UOI.
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.
Mr. Parangat Pandey and Ms. Alpana
Singh, Advocates for R-3.



Mr. Satish Kumar, Sr. Standing Counsel.

84

+

W.P.(C) 6671/2020

GAURAV SHARMA FOOD INDUSTRIES Petitioner

Through: Mr. Nikhil Gupta, Mr. Vipin Upadhyay, Mr. Prince Nagpal & Mr. Rochit, Advocates

Versus

UNION OF INDIA & ORS. Respondents

Through: Mr. Vivek Goyal, Senior Panel Counsel, UOI with Mr. Gokul Sharma, Advocate and Mr. Shivam Singh, Advocates for R-1.
Mr. Vivek Gurnani, Mr. Sanjeev Menon, Ms. Abhipriya Rai and Mr. Vivek Gaurav, Advocates for NAA and DGAP.

85

+

W.P.(C) 7412/2020 & CM APPL. No.24800/2020

SAMSUNG INDIA ELECTRONICS PVT LTD Petitioner

Through: Mr. Puneet Agarwal, Mr. Premkand Pal, Mr. Ketan Jain, Mr. Tanmay Mangal, Mr. Vivek Vaibhav and Mr. Chetan Kumar Shukla, Advocates
Mr. Tushar Jarwal, Mr. Rahul Sateerja, Mr. Pranav Bansal and Mr. Sanyam Agarwal, Advocates

Versus

UNION OF INDIA & ORS. Respondents

Through: Mr. Farman Ali, Advocate with Mr. Krishan Kumar and Ms. Usha Jamnal, Advs. for UOI.
Mr. Vivek Gurnani, Advocates for NAA and DGAP.

86

+

W.P.(C) 7736/2020

M/S PRASAD MEDIA CORPORATION PVT LTD Petitioner

Through: Mr. V. Lakshmikumaran, Ms.



Charanya Lakshmi Kumaran, Ms.
Apeksha Mehta, Ms. Umang
Motiyani, Mr. Yogendra Aldak with
Mr. Agrim Arora, Advocates.

Versus
UNION OF INDIA & ORS.
Through:

..... Respondents
Ms. Aakanksha Kaul, Advocate for
NAA
Ms. Sonu Bhatnagar, Sr. Standing
Counsel, with Ms. Venus Mehrotra,
Adv. & Ms. Kanak Grover, Adv. for
R-4.
Mr. Vivek Gurnani, Mr. Sanjeev
Menon, Ms. Abhipriya Rai and Mr.
Vivek Gaurav, Advocates for NAA
and DGAP.

87

+

W.P.(C) 8229/2020

LITECON INDUSTRIES PVT.LTD.

..... Petitioner

Through: Mr. Kumar Visalaksh with Mr. Udit
Jain, Mr. Arihant Tater, Mr. Saurabh
Dugar and Mr. Ajitesh Dayal Singh,
Advocates.

Versus

UNION OF INDIA & ORS.

Through:

..... Respondents
Mr. Farman Ali, Advocate with
Mr. Krishan Kumar and Ms. Usha
Jamnal, Advs. for UOI
Mr. Vipul Agrawal, Standing Counsel
with Mr. Gaoraang Ranjan,
Advocates for Revenue.
Mr. Vivek Gurnani, Mr. Sanjeev
Menon, Ms. Abhipriya Rai and Mr.
Vivek Gaurav, Advocates for NAA
and DGAP.

88

+

W.P.(C) 8751/2020 & CM APPL.No.28192/2020

M/S SIGNATURE BUILDERS PVT. LTD.

..... Petitioner



Through: Mr. Puneet Agarwal, Mr. Premkand Pal, Mr. Ketan Jain, Mr. Tanmay Mangal, Mr. Vivek Vaibhav and Mr. Chetan Kumar Shukla, Advocates

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Harish Vaidyanathan Shankar, CGSC with Mr. Srish Kumar Mishra, Mr. Sagar Mehlawat, Ms. Manpreet Kaur Bhasin and Mr. Alexander Mathai Paikaday, Advocates for UOI. Ms. Sonu Bhatnagar, Ms. Venus Mehrotra, Adv. & Ms. Kanak Grover, Adv. for R-2. Mr. Vivek Gurnani, Advocates for NAA and DGAP.

89

+ **W.P.(C) 9146/2020 & CM APPL. No.29630/2020**

LITE BITE TRAVELS FOODS PVT LTD Petitioner

Through: Mr. V. Lakshmikumaran, Ms. Charanya Lakshmi Kumaran, Ms. Apeksha Mehta, Ms. Umang Motiyani, Mr. Yogendra Aldak with Mr. Agrim Arora, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Satish Kumar, Sr. standing counsel with Ms. Vaishali Goyal and Mr. Dhruv, Advocates for R-1. Mr. Ashwini Chawla, Adv. for R-2 & R-3. Mr. Vivek Gurnani, Mr. Sanjeev Menon, Ms. Abhipriya Rai and Mr. Vivek Gaurav, Advocates for NAA and DGAP.

90

+ **W.P.(C) 969/2020 & CM APPL.5342/2020**

NESTLE INDIA LTD. & ANR. Petitioners

Through: Mr. V. Lakshmikumaran, Ms.



Charanya Lakshmi Kumaran, Ms.
Apeksha Mehta, Ms. Umang
Motiyani, Mr. Yogendra Aldak with
Mr. Agrim Arora, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through:

Mr. Kirtiman Singh, CGSC,
Mr. Waize Ali Noor, Mr. Varun
Rajawat, Mr. Varun P Singh, Mr.
Kartik Baijal and Mr. Aryan Agrawal,
Advocates for UOI.
Mr. Vivek Gurnani, Mr. Sanjeev
Menon, Ms. Abhipriya Rai and Mr.
Vivek Gaurav, Advocates for NAA
and DGAP.

91

+

W.P.(C) 9931/2020

M/S NIRALA PROJECT PVT LTD.

..... Petitioner

Through:

Mr. Puneet Agarwal, Mr. Premkand
Pal, Mr. Ketan Jain, Mr. Tanmay
Mangal, Mr. Vivek Vaibhav and Mr.
Chetan Kumar Shukla, Advocates

Versus

UNION OF INDIA & ORS.

..... Respondents

Through:

Mr. Farman Ali, Advocate with
Mr. Krishan Kumar and Ms. Usha
Jamnal, Advs. for UOI
Ms. Aakanksha Kaul, Advocate.
Ms. Neha Malik, Standing Counsel
with Mr. Sahil Malik for NAA and
DGAP.

92

+

W.P.(C) 9934/2020 & CM APPL. Nos.31623-24/2020

M/S S3 BUILDWELL LLP

..... Petitioner

Through:

Mr. Puneet Agarwal, Mr. Premkand
Pal, Mr. Ketan Jain, Mr. Tanmay



Mangal, Mr. Vivek Vaibhav and Mr.
Chetan Kumar Shukla, Advocates

Versus

UNION OF INDIA & ORS.

..... Respondents

Through:

Ms.Aakanksha Kaul, Mr.Manek
Singh, Mr.Aaman Sahani, Advocates
for UOI.

Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

93

+

W.P.(C) 9935/2020 & CM APPL. Nos.31625-26/2020

M/S JMK HOLDINGS PVT LTD.

..... Petitioner

Through:

Mr. Puneet Agarwal, Mr. Premkand
Pal, Mr. Ketan Jain, Mr. Tanmay
Mangal, Mr. Vivek Vaibhav and Mr.
Chetan Kumar Shukla, Advocates

Versus

UNION OF INDIA & ORS.

..... Respondents

Through:

Ms.Aakanksha Kaul, Advocate for
NAA

Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

Advocates for NAA and DGAP.

94

+

W.P.(C) 12471/2021 & CM APPL.No.39234/2021

SOUTHWINDS PROJECTS LLP

..... Petitioner

Through:

Mr.Kunal Vajani with Mr.Kunal
Mimani, Mr.Kartikey Bhatt and Mr.
Abhinav Jain,Advs.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through:

Mr.Asheesh Jain, CGSC with
Mr. Gaurav Kumar Advocate for R-1
Mr.Aman Malik, Advocate for R-2 &
R-3.

Mr.Aditya Singla, Sr. Standing
Counsel for R-4/CBIC with Mr.
Raghav Bakshi and Mr. Ritwik Saha,



Advocates for CGST
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

95

+

W.P.(C) 1357/2021

M/S INFINITI RETAIL LTD

..... Petitioner

Through: Mr.Rohan Shah, Mr.Mihir
Deshmukh, Mr.Rajat Mittal, Mr. Jay
Gandhi and Ms. Megha, Advocates.

Versus

UNION OF INDIA AND ORS.

..... Respondents

Through: Mr. Dev. P. Bhardwaj, CGSC for
UOI with Mr. Sachin Singh and Ms.
Chaahat Khanna, Advs.

Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

96

+

W.P.(C) 1366/2021

M/S TATA STARBUCKS PRIVATE LIMITED Petitioner

Through: Mr. Rohan Shah, Advocate

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Rohan Shah, Mr. S. Mahesh
Sahasranaman and Mr. S. Rajan,
Advocates for UOI
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

97

+

W.P.(C) 14666/2021 & CM APPL.46201-46203/2021

ANAND RATHI

..... Petitioner

Through: Mr.Abhishek A Rastogi, Ms. Pooja
M. Rastogi, Ms. Meenal Songire,
Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Ravi Prakash, CGSC with Ms.
Astu Khandelwal, Advocate for
UOI.
Mr.Aman Malik, Mr.Vijay Kumar



Maurya and Ms.Shubhi Bhardwaj,
Adv. for NAA and DGAP
Mr.Yunus Malik, Advocate for NAA
& DGAP/R-2 and 3

98

+

W.P.(C) 1593/2021 & CM APPL. No.4529/2021

RAYMOND CONSUMER CARE LTD.

..... Petitioner

Through: Mr. V. Lakshmikumaran, Ms.
Charanya Lakshmi Kumaran, Ms.
Apeksha Mehta, Ms. Umang
Motiyani, Mr. Yogendra Aldak with
Mr.Agrim Arora, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Ms.Amrita Prakash, CGSC with
Mr.Vishal Ashwani Mehta, Advocate
for UOI
Mr. Vivek Gurnani, Mr. Sanjeev
Menon, Ms. Abhipriya Rai and Mr.
Vivek Gaurav, Advocates for NAA
and DGAP.

99

+

W.P.(C) 1765/2021

M/S LE REVE

..... Petitioner

Through: Mr.Nikhil Gupta, Mr.Vipin
Upadhayay, Mr. Prince Nagpal and
Mr.Rochit Abhishek, Advs.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr.Rishabh Sahu with Mr. Sameer
Sharma Advs. for UOI.
Mr.Ashwini Chawla, Adv. for R-2 &
3.
Mr. Vivek Gurnani, Mr. Sanjeev
Menon, Ms. Abhipriya Rai and Mr.
Vivek Gaurav, Advocates for NAA
and DGAP.



100

+ **W.P.(C) 1766/2021**

NEEVA FOODS PVT. LTD

..... Petitioner

Through: Mr.Nikhil Gupta, Mr.Vipin Upadhayay, Mr. Prince Nagpal and Mr.Rochit Abhishek, Advs.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Aditya Dewan, Advocate
Mr. Vivek Gurnani, Mr. Sanjeev Menon, Ms. Abhipriya Rai and Mr. Vivek Gaurav, Advocates for NAA and DGAP.

101

+ **W.P.(C) 1852/2021 & CM Nos.5359/2021, 29026-29027/2021**

M/S SUBWAY SYSTEMS INDIA PVT LTD

..... Petitioner

Through: Mr. Abshishek A. Rastogi and Mr.Pratyush Prava Saha, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Aditya Dewan, Advocate
Mr.Satya Ranjan Swain, Sr.PC,
Mr.Kautilya Birat, Adv. for R-1/UOI
Mr. Vivek Gurnani, Advocates for NAA and DGAP.

102

+ **W.P.(C) 1951/2021 & CM APPL. Nos.5705-06/2021**

M/S SUB WEST RESTAURANTS LLP

..... Petitioner

Through: Mr.Abhishek A Rastogi, Adv.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Anshuman, Sr.Panel Counsel with Mr. Piyush Ahluwalia, Advocate for R-1.
Mr.Aditya Dewan, Advs. for R-



3/NAPA.

Ms. Sonu Bhatnagar with Ms. Venus Mehrotra, Adv. & Ms. Kanak Grover, Adv. for R-4.

Mr. Vivek Gurnani, Mr. Sanjeev Menon, Ms. Abhipriya Rai and Mr. Vivek Gaurav, Advocates for NAA and DGAP.

103

+ **W.P.(C) 2440/2021**

BONNE SANTE

..... Petitioner

Through: Mr.Nikhil Gupta, Mr.Vipin Upadhayay, Mr. Prince Nagpal and Mr.Rochit Abhishek, Advs.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Ms. Pratima N. Lakra, CGSC with Ms.Vrinda Baheti and Mr. Kashish G. Baweja, Advocates for UOI.
Mr.Rony John, Mr.Piyush Swami, Mr.Arshdeep Singh and Mr.Anuj Dubey, Advocates for R-2 and 3.

104

+ **W.P.(C) 2676/2021 & CM APPL.7906-07/2021**

HORIZON PROJECTS PRIVATE LIMITED Petitioner

Through: Mr. Kumar Visalaksh with Mr. Udit Jain, Mr. Arihant Tater, Mr. Saurabh Dugar and Mr. Ajitesh Dayal Singh, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Vivek Gurnani, Advocates for NAA and DGAP.
Mr. Rajesh Kumar SPC with Ms. Mishika Pandita and Mr. Shivam, Advocates for UOI.



Mr.Parangat Pandey and Ms. Alpana
Singh, Advocates for R-3.

105

+ **W.P.(C) 2785/2021 & CM APPL.8368/2021**

SAMSUNG INDIA ELECTRONICS PVT LTD Petitioner

Through: Mr. Puneet Agarwal, Mr. Premkand
Pal, Mr. Ketan Jain, Mr. Tanmay
Mangal, Mr. Vivek Vaibhav and Mr.
Chetan Kumar Shukla, Advocates

Versus

UNION OF INDIA & ORS. Respondents

Through: Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

106

+ **W.P.(C) 2897/2021**

ITC LIMITED & ANR. Petitioners

Through: Mr.Ajay Aggarwal, Advocate

Versus

UNION OF INDIA & ORS. Respondents

Through: Mr. Ravi Prakash, CGSC with Ms.
Astu Khandelwal, Advocate for
UOI.
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

107

+ **W.P.(C) 2970/2021**

M/S DRA AADITHYA PROJECTS PVT. LTD. Petitioner

Through: Mr. Monish Panda with Mr.Mrinal
Bharat Ram, Advocates.

Versus

UNION OF INDIA & ORS. Respondents

Through: Mr. Manish Mohan, CGSC with
Mr.Devendra Kumar, Adv.for UOI.
Mr. Sameer Vashisht, ASC Civil
GNCTD with Ms. Sanjana Nangia,
Advocates.



Mr. Yunus Malik, Advocate for NAA & DGAP/R-2 and 3

Mr. Vivek Gurnani, Mr. Sanjeev Menon, Ms. Abhipriya Rai and Mr. Vivek Gaurav, Advocates for NAA and DGAP.

108

+

W.P.(C) 3254/2021

GILLETTE INDIA LTD

..... Petitioner

Through:

Mr. V. Lakshmikumaran, Ms. Charanya Lakshmi Kumaran, Ms. Apeksha Mehta, Ms. Umang Motiyani, Mr. Yogendra Aldak with Mr. Agrim Arora, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through:

Mr. Asheesh Jain, CGSC with Mr. Gaurav Kumar Advocate for R-1

109

+

W.P.(C) 3306/2021

PROCTER AND GAMBLE HOME PRODUCTS PVT LTD

..... Petitioner

Through:

Mr. V. Lakshmikumaran, Ms. Charanya Lakshmi Kumaran, Ms. Apeksha Mehta, Ms. Umang Motiyani, Mr. Yogendra Aldak with Mr. Agrim Arora, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through:

Mr. Ripu Daman Bhardwaj, CGSC with Mr. Kushagra Kumar, Mr. Abhinav Bhardwaj, Advocates for R-1.

Mr. Vivek Goyal, CGSC with Mr. Gokul Sharma, Adv. for UOI.

Mr. Vivek Gurnani, Advocates for NAA and DGAP.



110

+

W.P.(C) 3327/2021

PROCTER AND GAMBLE HYGIENE AND HEALTH CARE LTD

..... Petitioner

Through: Mr. V. Lakshmikumaran, Ms. Charanya Lakshmi Kumaran, Ms. Apeksha Mehta, Ms. Umang Motiyani, Mr. Yogendra Aldak with Mr. Agrim Arora, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Vivek Goyal, Senior Panel Counsel, UOI with Mr. Gokul Sharma, Advocate and Mr. Shivam Singh, Advocates for R-1.
Mr. Vivek Gurnani, Mr. Sanjeev Menon, Ms. Abhipriya Rai and Mr. Vivek Gaurav, Advocates for NAA and DGAP.

111

+

W.P.(C) 3508/2021 & CM APPL. Nos.25152-53/2021

M/S ALTON BUILDTECH INDIA PVT LTD Petitioner

Through: Ms. Ruby Singh Ahuja, Ms. Kritika Sachdeva, Mr. Jappanpreet, Advocates

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Ms. Pratima N. Lakra, CGSC with Ms. Vrinda Baheti and Mr. Kashish G. Baweja, Advocates for UOI.
Mr. Vinod Diwakar, CGSC with Mr. Vishal Kumar Singh and Mr. Olson Nair, Advs. for UOI.
Mr. Vivek Gurnani, Advocates for NAA and DGAP.



112

+ **W.P.(C) 3867/2021**

M/S ELECTRONICS MART INDIA LTD

..... Petitioner

Through: Mr.Nikhil Gupta, Mr.Vipin Upadhayay, Mr. Prince Nagpal and Mr.Rochit Abhishek, Advs.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr.Farman Ali, Advocate with Mr.Krishan Kumar and Ms.Usha Jamnal, Advs. For UOI.
Mr. Ripu Daman Bhardwaj, CGSC for UOI
Mr.Yunus Malik, Advocate for NAA & DGAP/R-2 and 3
Mr. Vivek Gurnani, Mr. Sanjeev Menon, Ms. Abhipriya Rai and Mr. Vivek Gaurav, Advocates for NAA and DGAP.

113

+ **W.P.(C) 4600/2021**

INOX LEISURE LIMITED.

..... Petitioner

Through: Mr. Kumar Visalaksh with Mr. Udit Jain, Mr. Arihant Tater, Mr. Saurabh Dugar and Mr. Ajitesh Dayal Singh, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Ripu Daman Bhardwaj, CGSC with Mr. Kushagra Kumar, Mr. Abhinav Bhardwaj, Advocates for R-1.
Mr. Bhagwan Swarup Shukla, CGSC with Adarsh Kumar, Advocate for UOI.
Mr. Vivek Gurnani, Advocates for NAA and DGAP.



114

+ **W.P.(C) 4789/2021**

M/S MANAS VIHAR SAHAKARI AWAS SAMITI LTD.

..... Petitioner

Through: Mr. Abhishek A Rastogi, Ms. Pooja M. Rastogi, Ms. Meenal Songire, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Ripu Daman Bhardwaj, CGSC with Mr. Kushagra Kumar, Advocate for R-1.
Mr. Vivek Gurnani, Mr. Sanjeev Menon, Ms. Abhipriya Rai and Mr. Vivek Gaurav, Advocates for NAA and DGAP.
Mr. Manas Bhatnagar, Advocates for R-4.

115

+ **W.P.(C) 4794/2021 & CM APPL. 14802/2021**

YELLOW SUN RESTAURANTS

PRIVATE LIMITED

..... Petitioner

Through: Mr. Nikhil Gupta, Mr. Vipin Upadhyay, Mr. Prince Nagpal & Mr. Rochit, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Ajay Kumar Pandey, SPC for UOI with Mr. Rajat Choudhary, Advocate for R-1/UOI
Mr. Vivek Gurnani, Advocates for NAA and DGAP.

116

+ **W.P.(C) 6337/2021 & CM APPL.19960/2021**

M/S PURI CONSTRUCTION PVT. LTD.

..... Petitioner

Through: Mr. Puneet Agarwal, Mr. Premkand Pal, Mr. Ketan Jain, Mr. Tanmay



Mangal, Mr. Vivek Vaibhav and Mr.
Chetan Kumar Shukla, Advocates

Versus

UNION OF INDIA & ORS.

..... Respondents

Through:

Mr. Kunal Sharma, Sr. Standing
Counsel with Mr. Shubhendu
Bhattacharya, Adv.

Mr. Apoorv Kurup, CGSC with Mr.
Shivansu Dwivedi and Mr. Akhil
Masiya, Advocates for R-1

Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

117

+

W.P.(C) 997/2021 & CM No.2721/2021

M/S MAN REALTY LTD & ANR.

..... Petitioners

Through:

Mr. V. Lakshmikumaran, Ms.
Charanya Lakshmi Kumaran, Ms.
Apeksha Mehta, Ms. Umang
Motiyani, Mr. Yogendra Aldak with
Mr. Agrim Arora, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through:

Mr. Farman Ali, Advocate with
Mr. Krishan Kumar and Ms. Usha
Jamnal, Advs. for UOI.

Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

118

+

W.P.(C) 12533/2022 & CM APPL. Nos.37949-37950/2022

LICHFL CARE HOMES LIMITED

..... Petitioner

Through:

Mr. Pratyush Prava Saha, Advocate.

versus

UNION OF INDIA & ORS.

..... Respondents

Through:

Mr. Kamal Kant Jha, SPC with
Mr. Avinash Singh, Advocate for R-

Page 35 of 47



1/UOI.

Mr. Abhishek Saket, Advocate for UOI.

Mr. Vivek Gurnani, Advocates for NAA and DGAP.

Ms. Sonu Bhatnagar with Ms. Nishta Mittal and Ms. Apurva Singh and Ms. KS Mary Jonet, Advs for R-5 & 6.

Mr. Varun Sharma, Advocate for the complainant.

Mr. Pawan Upadhyay, Mrs. Sharmila Upadhyay, Ms. Supriya R. Pandey, Advocate for R-4

119

+

W.P.(C) 12557/2022 & CM APPL.Nos.38027-38028/2022

L OREAL INDIA PRIVATE LIMITED

..... Petitioner

Through: Mr. V. Lakshmikumaran, Ms. Charanya Lakshmi Kumaran, Ms. Apeksha Mehta, Ms. Umang Motiyani, Mr. Yogendra Aldak with Mr. Agrim Arora, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Ms. Uma Prasuna Bachu, Sr.PC with Ms. Poonam, GP for R-1.
Mr. Vivek Gurnani, Advocates for NAA and DGAP.

120

+

W.P.(C) 12573/2022 & CM APPLs.38062-38063/2022

M/S SWATI REALTY

..... Petitioner

Through: Mr. Abhishek A Rastogi, Ms. Pooja M. Rastogi, Ms. Meenal Songire, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Sandeep Vishnu, Advocate for UOI.
Ms. Suruchi Suri, Advocate with Mr. Mayur Narang, Advocate for R-4.
Ms. Sonu Bhatnagar with Ms. Nishta



Mittal, Ms. Apurva Singh and Ms. KS
Mary Jonet, Advs for 5 and 6
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

121

+ **W.P.(C) 12639/2022 & CM APPLs.38309-38310/2022 &
39263/2022**

M/S PERFECT BUILDWELL PVT LTD Petitioner

Through: Mr. Krishnamohan K Menon, Ms
Parul Sachdeva & Ms. Yamini
Sharma, Advocates

Versus

UNION OF INDIA AND ORS Respondents

Through: Mr. Ravi Prakash, CGSC with Ms.
Astu Khandelwal, Advocate for
UOI.
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

122

+ **W.P.(C) 12797/2022 & CM APPLs.38922-38924/2022**

VASAVI AND GP INFRA LLP Petitioner

Through: Mr. Krishna Dev Jagarlamudi,
Advocate with Mr. N. Sai Vinod,
Advocate.

Versus

UNION OF INDIA & ORS. Respondents

Through: Mr. Jatin, Sr. Panel Counsel with
Ms. Chetanaya Puri, Advocate for
UOI.
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.
Ms. Sonu Bhatnagar with Ms. Nishta
Mittal, Ms. Apurva Singh and Ms. KS
Mary Jonet, Advs for 4

123

+ **W.P.(C) 13657/2022 & CM APPLs.41646-41647/2022**

M/S DLF LIMITED Petitioner

Through: Mr. V. Lakshmikumaran, Ms.



Charanya Lakshmi Kumaran, Ms.
Apeksha Mehta, Ms. Umang
Motiyani, Mr. Yogendra Aldak with
Mr.Agrim Arora, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through:

Mr.Asheesh Jain, CGSC with
Mr. Gaurav Kumar, Advocate for
R-1.
Mr. Vipul Agrwal, Adv. for
NAA/DGAP
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.
Mr.Satish Kumar, Sr.Standing
Counsel with Ms.Vaishali Goyal,
Advocates for R-5.

124

+

**W.P.(C) 13715/2022 & CM APPLs.41879/2022, 45056/2022 and
45505/2022**

NY CINEMAS LLP

..... Petitioner

Through:

Mr. Raj Shekhar Rao, Sr. Advocate
with Mr.Rituraj H. Gurjar with
Mr.Prateek K. Chadha, Mr. Sreekar
Aechuri, Ms. Pragya Ganjoo,
Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through:

Mr. Sushil Kumar Pandey, Mr. Neha
Yadav, Mr. Kuldeep Singh,
Advocates for UOI.
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.
Mr. Anurag Ojha, Sr.Standing
Counsel with Mr. Subham Kumar,
Advocate for Respondent No.3 & 4.
Ms.Sonu Bhatnagar with
Ms.Anushree Narain, Ms.Venus
Mehrotra and Ms.Nishtha Mittal,
Advocates for R-5& 6



125

+ **W.P.(C) 14835/2022**

M/S AIRMID REAL ESTATE LTD.

..... Petitioner

Through: Mr. Tarun Gulati, Senior Advocate
with Mr. Kishore Kunal and
Ms. Ankita Prakash & Mr. Anuj
Kumar, Advocates.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Sushil Kumar Pandey Advocate
for UOI.
Mr. Rajesh Kumar SPC with Ms.
Mishika Pandita and Mr. Shivam,
Advocates for UOI.
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

126

+ **W.P.(C) 15169/2022**

GELENMARK PHARMACEUTICAL
LIMITED AND ANR

..... Petitioners

Through: Mr. Rohan Shah, Advocate.

Versus

UNION OF INDIA AND ORS

..... Respondents

Through: Mr. Sushil Kumar Pandey with
Mr. Kuldeep Singh, Advocates for
UOI.
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

127

+ **W.P.(C) 15172/2022**

BARBEQUE NATION HOSPITALITY LTD

..... Petitioner

Through: Mr. Srinivas Kotni, Mr. Akshay
Kumar, Mr. Rishabh Dev Dixit,
Advocates.

Versus

UNION OF INDIA AND ORS

..... Respondents

Through: Mr. Sushil Kumar Pandey with



Mr.Kuldeep Singh, Advocates for
UOI.

Mr.Rakesh Kumar, CGSC with
Mr.Sunil, Advocate for UOI.

Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

128

+

W.P.(C) 15240/2022, CM APPLs.47193-47195/2022, 42515/2023

**PRESCON REALTORS AND INFRASTRUCTURES
PRIVATE LIMITED**

..... Petitioner

Through: Mr. Tushar Jarwal, Mr. Rahul Sateeja
with Mr.Pranav Bansal and Mr.
Sanyam Agarwal, Advs.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr.Vijay Joshi, Senior Panel Counsel
with Mr. Shubham Chaturvedi,
Advocate for R-1.
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.
Mr.Anurag Ojha, Sr.Standing
Counsel with Mr. Subham Kumar,
Advocate for R-5.
Ms. Anushree Narain, Standing
counsel with Ms. Simran Kumari,
Advocate for GST.

129

+

W.P.(C) 15289/2022 & CM APPL.Nos.47442-47443/2022

ANUTONE ACOUSTICS LIMITED

..... Petitioner

Through: Mr. V. Lakshmikumaran, Ms.
Charanya Lakshmi Kumaran, Ms.
Apeksha Mehta, Ms. Umang
Motiyani, Mr. Yogendra Aldak with
Mr.Agrim Arora, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Vivek Gurnani, Advocates for



NAA and DGAP.

130

+ **W.P.(C) 16178/2022 & CM APPL. 38836/2023**

ARIHANT SUPERSTRUCTURES LTD. Petitioner

Through: Mr. Puneet Agarwal, Mr. Premkand
Pal, Mr. Ketan Jain, Mr. Tanmay
Mangal, Mr. Vivek Vaibhav and Mr.
Chetan Kumar Shukla, Advocates

Versus

UNION OF INDIA & ORS. Respondents

Through: Mr.Jatin Singh, SPC for UOI.
Mr. Manish Kumar, Sr. Central Govt.
Counsel with Mr. Lalan Kumar,
Advocate
Ms. Anushree Narain and Ms. Simran
Kumari, Advocates for GST
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

131

+ **W.P.(C) 16266/2022 & C.M.Nos.50925-50926/2022**

PRASU INFRABUILD PVT LTD Petitioner

Through: Mr.Tarun Jain with Mr.Divyansh
Singh, Advocates.

Versus

UNION OF INDIA & ORS. Respondents

Through: Mr.Sanjay Kumar. SPC for R-1.
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.
Mr.Sumit Gaur, Advocate for R-6, 7,
9, 11, 12, 13, 14 & 15.

132

+ **W.P.(C) 16734/2022 & CM APPLs.52794-52795/2022**

M/S NANDI INFRATECH PVT LTD Appellant

Through: Mr.Sandeep Chilana, Advocate with

Page 41 of 47



Mr.Rastogi, Ms. Anjali Jain, Mr. Abdullah Tanveer, Ms. Kannopriya Gupta, Ms. Jagriti, Mr. Priyojeet Chatterjee & Ms. Snehil Sharma, Advocates

Versus

UNION OF INDIA AND ORS

..... Respondents

Through: Ms. Anushree Narain and Ms.Simran Kumari, Advocates for GST.
Mr. Vivek Gurnani, Advocates for NAA and DGAP.

133

+ **W.P.(C) 16890/2022 & CM APPLs. 53510-53512/2022**

BHAGWATI INFRA

..... Petitioner

Through: Mr.Bharat Rai Chandani, Advocate with Mr.Deepak Kumar Khokhar, Advocate.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Chiranjeev Kumar, Mr.Mukesh Sachdeva, Advocates for R-1.
Mr. Vivek Gurnani, Advocates for NAA and DGAP.

134

+ **W.P.(C) 16935/2022 & CM APPL.53667/2022**

NEW WORLD REALTY LLP

..... Petitioner

Through: Mr. Kumar Visalaksh, Mr. Udit Jain Mr. Arihant Tater and Mr.Ajitesh Dayal Singh, Advocates.

Versus

UNION OF INDIA AND ORS

..... Respondents

Through: Mr. Sushil Raaja, SPC for UOI
Mr. Vivek Gurnani, Advocates for NAA and DGAP.



135

+ **W.P.(C) 17010/2022 & CM APPL.53925/2022**

WADHWA REALTY PVT LTD.

..... Petitioner

Through: Mr. Kumar Visalaksh, Mr. Udit Jain
and Mr. Ajitesh Dayal Singh,
Advocates

Versus

UNION OF INDIA AND ORS

..... Respondents

Through: Mr. Neeraj, SPC with Mr. Vedansh
Anand, Mr. Rudra Paliwal, Mr.
Mahesh Kumar Rathore Advs for
UOI.
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

136

+ **W.P.(C) 17073/2022 & CM APPL. 54098/2022**

ALLERGAN HEALTHCARE INDIA PVT. LTD.

..... Petitioner

Through: Mr. Sparsh Bhargava, Ms. Ishita
Farsaiya, Mr. Apoorv Shukla, Ms.
Prabhleen Kaur, Ms. Vanshika
Tanjeja, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Jatin Singh, Advocate for R-1.
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

137

+ **W.P.(C) 6983/2022 & CM APPL.21405/2022**

WTC NOIDA DEVELOPEMENT COMPANY PRIVATE LIMITED

..... Petitioner

Through: Mr. Preetesh Kapur, Sr. Advocate with
Mr. Shaunak Kashyap,
Mr. Balasubramanian R. Iyer and Mr.
Kanav Agarwal and Ms. Muskan
Yadav, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Ms. Archana Surve, Advcoate for R-1



to 4

Mr. Ravi Prakash, CGSC, UOI with
Mr. Archana Surve, GP.

Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

138

+ **W.P.(C) 7781/2022 & CM APPL.23831/2022**

SAMSUNG INDIA ELECTRONICS PVT LTD Petitioner

Through: Mr. Puneet Agarwal, Mr. Premkand
Pal, Mr. Ketan Jain, Mr. Tanmay
Mangal, Mr. Vivek Vaibhav and Mr.
Chetan Kumar Shukla, Advocates

Versus

UNION OF INDIA & ORS. Respondents

Through: Mr. Rakesh Kumar, CGSC with
Mr. Sunil, Advocate for UOI.
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

139

+ **W.P.(C) 8705/2022 & CM APPLs.26239-26240/2022**

M/S TATA PLAY LIMITED Petitioner

Through: Mr. Rohan Shah with Mr. Bharat
Raichandani, Mr. Deepak Kumar
Khokhar, Advocates.

versus

UNION OF INDIA & ORS. Respondents

Through: Mr. Abhishek Saket, Advocate for
UOI
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

140

+ **W.P.(C) 11180/2023 & CM APPLs. 43445-43446/2023**

M/S ATS TOWNSHIP PVT. LTD. Petitioner

Through: Mr. Puneet Agarwal, Mr. Premkand
Pal, Mr. Ketan Jain, Mr. Tanmay



Mangal, Mr. Vivek Vaibhav and Mr.
Chetan Kumar Shukla, Advocates

Versus

UNION OF INDIA AND ORS

..... Respondents

Through: Mr. Ravi Prakash, CGSC with
Ms.Astu Khandelwal, Adv. for R-1
(UOI).
Mr. Naginder Benipal, SPC with Mr.
Ankit Siwach and Ms. Harithi
Kambri, Advocates for UOI.
Ms. Anushree Narain, Standing
Counsel with Ms. Simran Kumari,
Advocate for R-2, (CBIC).
Mr. S.V. Tyagi & Mr. Shivam Tyagi,
Advs for R-2.
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

141

+

W.P.(C) 11910/2023

PAREENA INFRASTRUCTURE PVT. LTD.

..... Petitioner

Through: Mr.Vineet Bhatia, Advocate with
Mr.Aamnaya Jagannath Mishra,
Ms.Nidhi Aggarwal, Ms.Jyoti Verma
and Mr.Bipin Punia, Advocates.

Versus

UNION OF INDIA AND ORS

..... Respondents

Through: Mr. Ravi Prakash, CGSC with Ms.
Astu Khandelwal, Advocate for
UOI.
Mr. Virender Pratap Singh Charak,
Ms.Shubhra Parashar, Mr. Yash Hari
Dixit & Ms. Vidya Mishra, Advocates
for UOI.
Ms. Anushree Narain, Standing
Counsel with Ms. Simran Kumari,
Advocate for R-2, (CBIC).
Mr. S.V. Tyagi & Mr. Shivam Tyagi,
Advs for R-2.



Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

Ms. Gigi C George and Mr. Dheeraj
Singh, Advocates for UOI

142

+ **W.P.(C) 246/2023 & CM APPL.Nos.939-940/2023**

M/S BHARTIYA URBAN PVT LTD. (FORMERLY, BHARTIYA
CITY DEVELOPERS PVT LTD.) Petitioner

Through: Mr.Abhishek A Rastogi, Ms. Pooja
M. Rastogi, Ms. Meenal Songire,
Advocates.

Versus

UNION OF INDIA AND ORS Respondents

Through: Mr.Gigi C.George with Mr.Dheeraj
Singh, Advocates for R-1/UOI.
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

143

+ **W.P.(C) 3866/2023 & CM APPL. 15035/2023**

ATS HOMES PVT. LTD. Petitioner

Through: Mr. Puneet Agarwal, Mr. Premkand
Pal, Mr. Ketan Jain, Mr. Tanmay
Mangal, Mr. Vivek Vaibhav and Mr.
Chetan Kumar Shukla, Advocates

Versus

UNION OF INDIA AND ORS Respondents

Through: Mr. Anshuman and Mr. Piyush
Ahluwalia, Advocates for R1/UOI
Ms. Anushree Narain, Standing
Counsel for GST/R-2 with Ms.
Simran Kumari, Advocate.
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.



144

+

W.P.(C) 14681/2023 & C.M.No.58468/2023

M/S ADHIRAJ CONSTRUCTIONS PVT. LTD.

..... Petitioner

Through: Mr.Bharat Raichandani with
Mr.Deepak Kumar Khokhar,
Advocates.

Versus

UNION OF INDIA

..... Respondent

Through: Mr. Ravi Prakash, CGSC with Ms.
Astu Khandelwal, Advocate for
UOI.
Mr. Sushil Raaja, SPC for UOI
Mr. Vivek Gurnani, Advocates for
NAA and DGAP.

CORAM:

HON'BLE THE ACTING CHIEF JUSTICE

HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA

ORDER

%

03.04.2024

1. Mr. Zoheb Hossain, learned counsel for the respondents is stated to be on his legs in Court No.25.
2. In the interest of justice, re-notify on 25th April, 2024 at 02:30 p.m.

ACTING CHIEF JUSTICE

MANMEET PRITAM SINGH ARORA, J

APRIL 3, 2024

AS