



\$~6, 45, 87 to 97, 99 and 111

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

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

M/S SHUDH GARWHAL PANEER NIRMATA SANGH  
THROUGH ITS PROPRIETOR SH ASHWANI KUMAR

.....Petitioner

Through: Mr. Vineet Bhatia, Mr. A. Jaganath  
Mishra & Mr. Keshav Garg, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr Ashish k.Dixit, CGSC for R-1.  
Mr. Abhinav Singh and Ms. Swega  
Agarwal, Advs. for GNCTD.

45

WITH

+ **W.P.(C) 3129/2024**

M/S KANAK CCR LTD

.....Petitioner

Through: Mr. Aditya Bharat Manu Baruhs, Mr.  
Naman Maheshwari, Mr. Archit  
Aditya Manu Barwaha, Ms. Tanishka  
Grover, Mr. Kailash Pandey & Ms.  
Tanya Pandey, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr Aditya Singla, SSC CBIC, Ms  
Medha Navi Advs. for R-4 (M-  
7042841191).

87

WITH

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

BHARTI TELEMEDIA LTD.

.....Petitioner

Through: Mr. Tushar Jarwal, Adv. Mr. Rahul  
Sateeja, Adv. Ms. Pakhi Jain, Advs.  
(M- 9910044138)

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Ruchir Mishra Adv, Mr. Mukesh  
Kr Tiwari Adv, Ms. Reba Jena  
Mishra Advs. for R-1.  
Mr. R. Ramachandran Sr.St.Counsel

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for R-3 & 4 (M- 9868211477).

88

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WITH  
**W.P.(C) 6895/2020**  
BHARTI TELEMEDIA LIMITED .....Petitioner  
Through: Mr. S. Ganesh, Sr. Adv. with Mr.  
Tushar Jarwal & Mr. Rahul Sateeja,  
Advs.  
versus  
UNION OF INDIA & ORS. ....Respondents  
Through: Mr. R. Ramachandran Sr.St.Counsel  
for R-1 & 2 (M- 9868211477).  
Ms. Nidhi Raman, CGSC for R-1.

89

+

WITH  
**W.P.(C) 6914/2020**  
BHARTI AIRTEL LIMITED .....Petitioner  
Through: Mr. S. Ganesh, Sr. Adv. with Mr.  
Tushar Jarwal & Mr. Rahul Sateeja,  
Advs.  
versus  
UNION OF INDIA & ORS. ....Respondents  
Through: Mr. R. Ramachandran Sr.St.Counsel  
for R-1 & 3 (M- 9868211477).

90

+

WITH  
**W.P.(C) 13097/2019 & CM APPL. 53392/2019**  
SALES TAX, BAR ASSOCIATION ( REGD,). &ANR.....Petitioners  
Through: Mr. S. Ganesh, Sr. Adv. with Mr.  
Tushar Jarwal & Mr. Rahul Sateeja,  
Advs.  
versus  
UNION OF INDIA & ORS. ....Respondents  
Through: Mr. Harpreet Singh, SSC with Ms.  
Suhani Mathur & Mr. Shivang  
Chawla, Advs.

91

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WITH  
**W.P.(C) 13154/2019**  
HIMANSHU MOHTA AND ASSOCIATES .....Petitioner  
Through: None.

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versus  
UNION OF INDIA & ORS. ....Respondents  
Through: Mr. Harpreet Singh, SSC with Ms.  
Suhani Mathur & Mr. Shivang  
Chawla, Advs.

92 WITH  
+ **W.P.(C) 10385/2020 & CM APPL. 32887/2020**  
INSTAKART SERVICES PRIVATE LIMITED ....Petitioner  
Through: Mr. Ayush A. Mehrotra, Mr. Upkar  
Agrawal & Mr. Laksh Manocha,  
Advs.

versus  
DIRECTORATE GENERAL OF GST INTELLIGENCE  
HEADQUARTERS - THROUGH SENIOR INTELLIGENCE  
OFFICER ....Respondent  
Through: Mr. Harpreet Singh, SSC with Ms.  
Suhani Mathur & Mr. Shivang  
Chawla, Advs.

93 WITH  
+ **W.P.(C) 1668/2021**  
UFLIX INDUSTRIES ....Petitioner  
Through: Dr. Avinash Poddar & Mr. Mamiksha  
Goswami, Advs.

versus  
UNION OF INDIA & ORS. ....Respondents  
Through: Mr. Harpreet Singh, SSC with Ms.  
Suhani Mathur & Mr. Shivang  
Chawla, Advs.

94 WITH  
+ **W.P.(C) 14350/2021**  
NORTH INDIA LEAD MANUFACTURERS  
ASSOCIATION(NILMA) ....Petitioner  
Through: Mr. Rajat Mittal & Mr. Suprateek  
Neogi, Advs.

versus



95  
+  
UNION OF INDIA AND ORS .....Respondents  
Through: Ms. Sushila Narang, Adv. for R- 2 to 4.  
WITH  
**W.P.(C) 12475/2022**  
M/S IAN CONSULTANCY LLP .....Petitioner  
Through: Mr. Vikas Kakkar, Mr. Sameer Sood & Mr. Amit Dubey, Advs.

versus  
UNION OF INDIA & ORS. ....Respondents  
Through: Mr. N. Venkataraman, ASG with Ms. Sonu Bhatnagar, SSC,  
96  
+  
WITH  
**W.P.(C) 5908/2023**  
NGKA & ASSOCIATES LLP THROUGH ITS PARTNER, MR. SHUBHAM AGARWAL, .....Petitioner  
Through: None.  
versus  
UNION OF INDIA THROUGH SECRETARY, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE & ORS.....Respondents  
Through: Mr. Shubham Goel and Mr. Mayank Kamra, Advs. for R-4 & 5.  
97  
+  
WITH  
**W.P.(C) 15098/2024 & CM APPL. 63230/2024**  
M/S UPPALS EXCLUSIVE RESIDENCE LLP .....Petitioner  
Through: Mr. Puneet Aggarwal, Ms. Mansi Khurana, Ms. Shruti Garg & Mr. Chetan Kumar Shukla, Advs.  
versus  
UNION OF INDIA & ORS. ....Respondents  
Through:  
99  
+  
WITH  
**W.P.(C) 15530/2024 & CM APPL. 65240/2024**  
WAVELINX TECHNOLOGIES PRIVATE LIMITED THROUGH ITS DIRECTOR MR SARBDEEP SINGH (2019- 20)  
.....Petitioner

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Through: Mr. Rakesh Kumar and Mr.  
Parveen Kumar Gambhir, Advs.

versus

COMMISSIONER DELHI GOODS AND SERVICE TAX AND  
OTHERS

.....Respondents

Through: Mr. Shubham Goel and Mr. Mayank  
Kamra, Advs. for R-1 & R-2

111

AND

+

**W.P.(C) 13279/2024 & CM APPL. 55480/2024**

NAVBHARAT PAPER

.....Petitioner

Through: Ms. Kavita Jha, Sr. Adv. with Mr.  
Shammi Kapoor & Mr. Sandeep  
Gupta, Advs.

versus

DEPUTY COMMISSIONER, CENTRAL TAXES GST MUNDKA  
DIVISION NEW DELHI

.....Respondent

Through: Mr. Harpreet Singh, SSC with Ms.  
Suhani Mathur, Adv.

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE AMIT SHARMA**

**ORDER**

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**09.12.2024**

1. This hearing has been done through hybrid mode.
2. It is submitted by Counsels that *Bharti Telemedia Ltd. vs. Union of India & Ors. [W.P.(C) 6914/2020]* may be treated as the main matter.
3. Accordingly, *W.P.(C) 6914/2020* shall be treated as the main matter in the batch of petitions.
4. Pleadings in all the matters shall be completed or Counsels for all the parties' shall make a specific statement that they are adopting the Reply Affidavits from the main matter i.e *W.P.(C) 6914/2020*.
5. List before the Joint Registrar on 10<sup>th</sup> January, 2025.

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6. List these batch matters for hearing on 19<sup>th</sup> February, 2025.

**PRATHIBA M. SINGH, J.**

**AMIT SHARMA, J.**

**DECEMBER 9, 2024/nk/pr**

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