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

+ **W.P.(C) 12533/2022 & C.M.Nos.37949-37950/2022**

LICHFL CARE HOMES LIMITED

..... Petitioner

Through: Mr.Abhishek Rastogi with
Mr. Pratiushprava Saha and
Mr.Arjyadeep Roy, Advocates.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr.K.K.Jha, Advocate for R-1/UOI.
Mr.Zoheb Hossain, Sr.Standing
Counsel for the Revenue with
Mr.Vivek Gurnani and Ms.Niharika
Kuchhal, Advocates for R-2,3 &
4/NAA and DGAP.
Ms.Sonu Bhatnagar with Ms.Anushri
Narain and Ms.Venus Mehrotra,
Advocates for R-5& 6.

+ **W.P.(C) 12557/2022 & C.M.Nos.38027-38028/2022**

L OREAL INDIA PRIVATE LIMITED

..... Petitioner

Through: Mr.Mukul Rohatgi, Sr.Advocate with
Mr.V.Lakshmikumaran, Mr.Karan
Sachdev and Mr.Agrim Arora,
Advocates.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Ms.Uma Prasuna Bachu, Advocate
for R-1.
Mr.Zoheb Hossain, Sr.Standing
Counsel for the Revenue with
Mr.Vivek Gurnani and Ms.Niharika
Kuchhal, Advocates for R-2, 3 &
4/NAA and DGAP.



+ **W.P.(C) 12573/2022 & C.M.Nos.38062-38063/2022**

M/S SWATI REALTY

..... Petitioner

Through: Mr.Abhishek Rastogi with
Mr. Pratiushprava Saha and
Mr.Arjyadeep Roy, Advocates.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr.Sandeep Vishnu, Advocate for R-1/UOI.
Mr.Zoheb Hossain, Sr.Standing Counsel for the Revenue with
Mr. Vivek Gurnani and Ms.Niharika Kuchhal, Advocates for R-2, 3 & 4/NAA and DGAP.
Ms.Sonu Bhatnagar with Ms.Anushri Narain and Ms.Venus Mehrotra, Advocates for R-5& 6.

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

M/S PYRAMID INFRATECH PRIVATE LIMITED Petitioner

Through: Mr.Abhishek A Rastogi, Adv.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Vinod Diwakar, CGSC with
Mr. Olson Nair, Advocate for UOI.
Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC,
Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.
Ms. Sonu Bhatnagar, Sr. Standing Counsel, with Ms. Venus Mehrotra, Adv. & Ms. Anushri Narain, Adv. for R-3.



+ **W.P.(C) 12444/2018**

MASCOT BUILDCON PRIVATE LIMITED Petitioner

Through: Mr.Aseem Mehrotra, Adv.

versus

NATIONAL ANTI-PROFITEERING AUTHORITY & ORS.

..... Respondents

Through: Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.

Mr.Farman Ali, SPC with Mr.Athar Raza Farooqui, Advocate for UOI.

Ms. Sonu Bhatnagar, Sr. Standing Counsel, with Ms. Venus Mehrotra, Adv. & Ms. Anushri Narain, Adv. for R-3.

+ **W.P.(C) 12647/2018**

LIFESTYLE INTERNATIONAL PVT. LTD. Petitioner

Through: Mr.Sparsh Bhargava, Advocate.

versus

UNION OF INDIA & ORS.

..... Respondents

Through Mr. Anurag Ahluwalia, CGSC for UOI.

Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.



+ **W.P.(C) 13194/2018**

SHARMA TRADING COMPANY

..... 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. Anurag Ahluwalia, CGSC for UOI.
Ms.Aakanksha Kaul, Mr.Manek Singh and Mr.Aman Sahni and Ms.Divita Dutta, Advs. for NAA.

+ **W.P.(C) 378/2019**

HINDUSTAN UNILEVER LIMITED

..... Petitioner

Through: Ms.Vanita Bhargava, Mr.Ajay Bhargava, Mr.Shantanu Chaturvedi and Ms.Purna Singh, Advs.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Vikrant N. Goyal with Ms. Shikhar Sardana and Mr. Ajay Singh, Advs. for UOI.
Mr. Bhagwan Swarup Shukla, CGSC for UOI.
Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.



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

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

Through: Mr.Kamal Sawhney, Advocate with
Mr.Deepak Thakur,, Mr.Vinayak
Mathur, Ms.Anshika Gupta and
Mr.Krishna Rao, Advs.

Versus

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

Through: Mr. Bhagwan Swarup Shukla, CGSC
for UOI.
Mr. Kamal Sawhney, Mr.Vinayak
Mathur, Mr. Deepak Thackur,
Ms.Aakansha Wadhvani, Advocates
for respondent No.5.

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

M/S EXCEL RASAYAN PRIVATE LIMITED Petitioner

Through: Mr.Abhishek A Rastogi, Adv.
versus

UNION OF INDIA & ORS. Respondents

Through: Mr.Ravi Prakash, CGSC with
Ms.Vidhi Jain and Mr.Farmaan Ali,
Advocate for UOI.
Mr.Gyanendra Singh, SC for NAA.

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

JUBILANT FOODWORKS LTD. & ANR. Petitioners

Through: Mr.V. Lakshmikumaran,
Mr.Charanya Lakshmikumaran,
Mr.Karan Sachdev, Mr. Yogendra
Aldak, Mr. Kunal Kapoor and
Mr.Agrim Arora, Advocates.



versus

UNION OF INDIA & ORS.

Through:

..... Respondents

Mr.Ravi Prakash, CGSC with Ms.Vidhi Jain and Mr.Farmaan Ali, Advocate for UOI.

Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.

+ **W.P.(C) 3759/2019**

MASCOT BUILDCON PRIVATE LTD.

Through:

..... Petitioner
Mr.Aseem Mehrotra, Adv.

versus

UNION OF INDIA & ORS.

Through:

..... Respondents

Mr. Bhagwan Swarup Shukla, CGSC with Mr. Sharvan Kumar Shukla, Advocate. For UOI.

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

Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.



+ **W.P.(C) 4213/2019**

**ABBOTT HEALTHCARE PRIVATE LIMITED
& ANR.**

..... Petitioners

Through: Mr. Rohan Shah, Ms. Vanita Bhargava, Mr. Ajay Bhargava, Mr. Shantanu Chaturvedi and Ms. Perna Singh, Advs.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Ravi Prakash, CGSC with Ms. Vidhi Jain and Mr. Farmaan Ali, Advocate for UOI.
Mr. Ripudaman Bhardwaj, CGSC with Ms. Neha Sharma, Adv for R-1.
Mr. Tushar Mehta, Ld. SG, Mr. Balbir Singh, Ld. ASG, Mr. Zoheb Hossain, Standing counsel for CBIC, Ms. Monika Benjamin, Mr. Anand A. Daradhiyar, Mr. Shoaib Alvi, Ms. Niharika Kuchhal, Mr. Atharva Koppal, Ms. Sejal Aneja and Mr. Kavish Garach, Advocates for DGAP and NAA.

+ **W.P.(C) 5558/2019 & CM 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. Farman Ali, SPC with Mr. Krishan Kumar and Ms. Usha Jamnal, Advs. for R-2 & 3.
Mr. Anurag Ahluwalia, CGSC for UOI.



+ **W.P.(C) 7743/2019**

RECKITT BENCKISER INDIA PRIVATE LIMITED Petitioner

Through: Mr. R. Jawahar Lal, Mr. Siddharth Bawa Mr. Anuj Garg, Mr. Mohit Sharma Advs.

versus

UNION OF INDIA THROUGH: ITS SECRETARY & ORS.

..... Respondents

Through: Mr. Asheesh Jain, CGSC with Mr. Adarsh Kr. Gupta and Mr.Keshav Mann Advocates for UOI.

Mr. Ravi Chawla, Advocate with Mr.Avnish Kr. Upadhyay, Adv. for R-2 & 3

Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.

+ **W.P.(C) 8162/2019**

AFFINITI ENTERPRISES

..... Petitioner

Through: Mr. R. Jawahar Lal, Mr. Siddharth Bawa Mr. Anuj Garg, Mr. Mohit Sharma Advs.

versus

UNION OF INDIA THROUGH: ITS SECRETARY & ORS.

..... Respondent

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



Mr. Ravi Chawla, St.Counsel with
Mr.Avneesh Kr. Upadhyay, Adv. for
R-2 & 3.

Mr.Tushar Mehta, Ld.SG, Mr.Balbair
Singh, Ld.ASG, Mr.Zoheb Hossain,
Standing counsel for CBIC,
Ms.Monika Benjamin, Mr.Anand
A.Daradhiyar, Mr.Shoaib Alvi,
Ms.Niharika Kuchhal, Mr.Atharva
Koppal, Ms.Sejal Aneja and
Mr.Kavish Garach, Advocates for
DGAP and NAA.

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

SALARPURIA REAL ESTATE PVT. LTD Petitioner
Through: Mr.Abhishek A Rastogi, Adv.

Versus

UNION OF INDIA & ORS. Respondents
Through: Mr. Bhagwan Swarup Shukla, CGSC
for UOI.
Mr.Sushil Kumar Pandey, SPC
Mr.Rahul Mourya, Adv. For UOI.
Mr.Tushar Mehta, Ld.SG, Mr.Balbair
Singh, Ld.ASG, Mr.Zoheb Hossain,
Standing counsel for CBIC,
Ms.Monika Benjamin, Mr.Anand
A.Daradhiyar, Mr.Shoaib Alvi,
Ms.Niharika Kuchhal, Mr.Atharva
Koppal, Ms.Sejal Aneja and
Mr.Kavish Garach, Advocates for
DGAP and NAA.

+ **W.P.(C) 7911/2019**

SATTVA DEVELOPERS PVT. LTD Petitioner
Through: Mr.Abhishek A Rastogi, Adv.



Versus

UNION OF INDIA & ORS.

Through:

..... Respondents

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. Yunus Malik, Mr. Vijay Kumar Maurya and Ms. Shubhi Bhardwaj, Advs for Res/NAA.

+ **W.P.(C) 8078/2019**

M/S SATYA ENTERPRISES

Through:

..... Petitioner

Mr. Sumit K Batra and Mr. Kshitij Chhabra, Advocates.

versus

UNION OF INDIA & ORS.

Through:

..... Respondents

Mr. Sushil Kumar Pandey, SPC for UOI with Mr. Kuldeep Singh, Advocate.

Mr. Satyakam, ASC with Ms. Jyoti Mehra, Advocate for R-4.

+ **W.P.(C) 9053/2019**

UNICHARM INDIA PVT. LTD

Through:

..... Petitioner

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

versus

UNION OF INDIA & ORS.

Through:

..... Respondents

Mr. Ravi Prakash, CGSC with Ms. Vidhi Jain and Mr. Farmaan Ali, Advocate for UOI.

Mr. Krishan Kumar, Advocate with Ms. Usha Jamnal, Advocate for R-2 & 3.



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

LIFESTYLE INTERNATIONAL PVT. LTD. Petitioner

Through: Mr.Sparsh Bhargava, Advocate.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Rajesh Kumar with Mr.Puneet Yadav, Advs.for UOI.
Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.

+ **W.P.(C) 12355/2019**

PARAMOUNT, PROPBUILD PVT. LTD. Petitioner

Through: Mr.Abhishek Choudhary, Advocate.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr.Ruchir Mishra and Mr.Mukesh Kumar Tiwari Advocates for UOI
Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.



+ **W.P.(C) 12717/2019**

BHARTIYA CITY DEVELOPERS PVT LTD Petitioner
Through: Mr.Abhishek A Rastogi, Adv.

Versus

UNION OF INDIA & ORS. Respondents
Through: Mr. Vikram Jetly CGSC and
Ms.Shreya Jetly, Advs. for UOI
Mr. Chandra Prakash, Advocate for
DGAP and NAA.

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

RAMPRASTHA PROMOTERS AND DEVELOPERS PVT. LTD. Petitioner
Through: Mr.Puneet Agarwal, Ms.Purvi Sinha,
Ms.Hemlata Rawat, Mr.Chetan
Kumar Shukla and Mr.Ayushman
Vatsyayana, Advocates.

Versus

UNION OF INDIA & ORS. Respondents
Through: Mr. Vikram Jetly CGSC and
Ms.Shreya Jetly, Advs. for UOI
Mr.Tushar Mehta, Ld.SG, Mr.Balbir
Singh, Ld.ASG, Mr.Zoheb Hossain,
Standing counsel for CBIC,
Ms.Monika Benjamin, Mr.Anand
A.Daradhiyar, Mr.Shoaib Alvi,
Ms.Niharika Kuchhal, Mr.Atharva
Koppal, Ms.Sejal Aneja and
Mr.Kavish Garach, Advocates for
DGAP and NAA.
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.



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

NESTLE INDIA LTD. & ANR.

..... Petitioners

Through: Mr.V. Lakshmikumaran,
Mr.Charanya Lakshmikumaran,
Mr.Karan Sachdev, Mr. Yogendra
Aldak, Mr. Kunal Kapoor and
Mr.Agrim Arora, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr.Kritiman Singh, CGSC, with
Ms. Kunjala Bhardwaj, Advocate.
Mr.Tushar Mehta, Ld.SG, Mr.Balbir
Singh, Ld.ASG, Mr.Zoheb Hossain,
Standing counsel for CBIC,
Ms.Monika Benjamin, Mr.Anand
A.Daradhiyar, Mr.Shoaib Alvi,
Ms.Niharika Kuchhal, Mr.Atharva
Koppal, Ms.Sejal Aneja and
Mr.Kavish Garach, Advocates for
DGAP and NAA.

+ **W.P.(C) 1171/2020**

IFB INDUSTRIES LTD,

..... Petitioner

Through: Mr. S. Ganesh, Senior Advocate,
Mr.U. A Rana and Mr. Himanshu
Mehta Advocates

Versus

NATIONAL ANTI-PROFITEERING AUTHORITY & ANR.

..... Respondents

Through: Mr.Tushar Mehta, Ld.SG, Mr.Balbir
Singh, Ld.ASG, Mr.Zoheb Hossain,
Standing counsel for CBIC,
Ms.Monika Benjamin, Mr.Anand
A.Daradhiyar, Mr.Shoaib Alvi,



Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.

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

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

M/S FRIENDS LAND DEVELOPERS Petitioner

Through: Mr.Prakash Kumar, Adv.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through:

Mr. Rajesh Kumar with Mr.Puneet Yadav, Advs.for UOI.

Ms.Sonia Sharma and Ms. Neha Chugh, Advocates for R-2 & 3.

Ms. Sonu Bhatnagar, Sr. Standing Counsel with Ms. Venus Mehrotra, Adv. & Ms. Kanak Grover, Advs for R-4 & 5

Mr.Jatin Puniyani, GP for UOI.

+ **W.P.(C) 1780/2020**

JOHNSON & JOHNSON PVT.LTD

..... Petitioner

Through:

Mr.V. Lakshmikumaran,
Mr.Charanya Lakshmikumaran,
Mr.Karan Sachdev, Mr. Yogendra Aldak, Mr. Kunal Kapoor and Mr.Agrim Arora, Advocates.

versus

UNION OF INDIA & ORS.

..... Respondents

Through:

Mr. Vikram Jetly CGSC and Ms. Shreya Jetly, Advs. for UOI/R-1

Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain,



Standing counsel for CBIC,
Ms.Monika Benjamin, Mr.Anand
A.Daradhiyar, Mr.Shoaib Alvi,
Ms.Niharika Kuchhal, Mr.Atharva
Koppal, Ms.Sejal Aneja and
Mr.Kavish Garach, Advocates for
DGAP and NAA.

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

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

FUSION BUILDTECH PVT LTD Petitioner

Through: Mr.Abhishek A Rastogi, Adv.

Versus

UNION OF INDIA & ORS. Respondents

Through: Mr. Rajesh Kumar with Mr.Puneet
Yadav, Advs.for UOI.

Mr. Aman Malik, Ms. Deepti Sharma
Advocate for NAA.

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

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

ASTER INFRAHOME PVT LTD Petitioner

Through: Mr.Abhishek A Rastogi, Adv.

Versus

UNION OF INDIA & ORS. Respondents

Through: Mr. Rajesh Kumar with Mr.Puneet
Yadav, Advs.for UOI.

Mr.Samir Malik, Adv. for NAA and
DGAP.



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

+ **W.P.(C) 2445/2020**

MIS SARVPRIYA SECURITIES PVT. LTD Petitioner

Through: Mr.Puneet Agarwal, Ms.Purvi Sinha, Ms.Hemlata Rawat, Mr.Chetan Kumar Shukla and Mr.Ayushman Vatsyayana, Advocates.

Versus

UNION OF INDIA & ORS. Respondents

Through: Mr. Aman Malik, Ms. Deepti Sharma Advocate for NAA.

+ **W.P.(C) 2490/2020**

JOHNSON & JOHNSON PVT LTD, Petitioner

Through: Mr.V. Lakshmikumaran, Mr.Charanya Lakshmikumaran, Mr.Karan Sachdev, Mr. Yogendra Aldak, Mr. Kunal Kapoor and Mr.Agrim Arora, Advocates.

Versus

UNION OF INDIA & ORS. Respondents

Through: Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.



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

ACME HOUSING INDIA PVT. LTD.

..... Petitioner

Through: Mr. Prateek Bansal, Advocate with
Mr.Vineet Nagla, Advocate.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr.Tushar Mehta, Ld.SG, Mr.Balbir
Singh, Ld.ASG, Mr.Zoheb Hossain,
Standing counsel for CBIC,
Ms.Monika Benjamin, Mr.Anand
A.Daradhiyar, Mr.Shoaib Alvi,
Ms.Niharika Kuchhal, Mr.Atharva
Koppal, Ms.Sejal Aneja and
Mr.Kavish Garach, Advocates for
DGAP and NAA.
Mr.Sameer Malik, Adv. for NAA and
DGAP.

+ **W.P.(C) 3737/2020**

PHIILIPS INDIA LIMITED.

..... Petitioner

Through: Mr.Shashank Shekhar, Mr. Samyak
Jain, Mr. Tushar Joshi, Advs.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Vipul Agrawal with Mr.Dushyant
Agrawal, Advocates for
R-2&3.
Mr.Tushar Mehta, Ld.SG, Mr.Balbir
Singh, Ld.ASG, Mr.Zoheb Hossain,
Standing counsel for CBIC,
Ms.Monika Benjamin, Mr.Anand
A.Daradhiyar, Mr.Shoaib Alvi,
Ms.Niharika Kuchhal, Mr.Atharva
Koppal, Ms.Sejal Aneja and
Mr.Kavish Garach, Advocates for
DGAP and NAA.



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.

+ **W.P.(C) 3910/2020**

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

Through: Mr. Kamal Sawhney, Mr.Vinayak Mathur, Mr. Deepak Thackur, Ms.Aakansha Wadhwani, Mr. Krishna Rao, Ms. Anshika Gupta, Advocates.

versus

UNION OF INDIA & ORS

..... Respondents

Through: Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.
Mr.Amar Dave, Amicus Curiae with Mr.Vikramaditya Bhaskar, Advocate.

+ **W.P.(C) 3911/2020**

M/S NANI RESORTS AND FLORICULTURE PVT. LTD.

..... Petitioner

Through: Mr.Puneet Agarwal, Ms.Purvi Sinha, Ms.Hemlata Rawat, Mr.Chetan Kumar Shukla and Mr.Ayushman Vatsyayana, Advocates.

Versus



UNION OF INDIA & ORS.

Through:

..... Respondents

Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.

Mr.Rajeev K Panday, AAG, Mr.Rajeev M. Roy and Mr. P. Srinivasan, Advs. for State of Haryana/R-5

Ms. Sonu Bhatnagar, Sr. Standing Counsel, with Ms. Venus Mehrotra, Adv. & Ms. Kanak Grover, Adv. for R-6 & 7.

Mr. Abhishek Saket and Ms. Sanna Harta, Advocates

+ **W.P.(C) 4131/2020**

MS. SAMSONITE SOUTH ASIA PVT. LTD Petitioner

Through: Mr. Rohan Shah and Mr.Alok Yadav, Advs.

Versus

UNION OF INDIA & ORS.

Through:

..... Respondents

Mr. Asheesh Jain, CGSC, Mr. Adarsh Kr. Gupta, Mr.Keshav Mann, Advocates for UOI.

Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva



Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.

Ms. Sonu Bhatnagar, Sr. Standing Counsel, with Ms. Venus Mehrotra, Adv. & Ms. Kanak Grover, Adv.

+ **W.P.(C) 4345/2020**

RECKITT BENCKISER INDIA PRIVATE LIMITED Petitioner

Through: Mr. R. Jawahar Lal, Mr. Siddharth Bawa Mr. Anuj Garg, Mr. Mohit Sharma Advs.

versus

UNION OF INDIA AND ORS & ORS. Respondents

Through: Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.

+ **W.P.(C) 4348/2020**

APEX MEADOWS PVT LTD Petitioner

Through: Mr.V. Lakshmikumaran, Mr.Charanya Lakshmikumaran, Mr.Karan Sachdev, Mr. Yogendra Aldak, Mr. Kunal Kapoor and Mr.Agrim Arora, Advocates.

versus

UNION OF INDIA & ORS. Respondents

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



Mr. M. Rambabu, Ms. Prity Kumari and Mr.N.Eswara Rao, Advs. for R-4. Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.

+ **W.P.(C) 4375/2020**

M/S PATANJALI AYURVED LTD

..... Petitioner

Through: Mr.Priyadarshi Manish, Ms Anjali Jha Manish, Mr. Uday Pathak, Advs.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.

+ **W.P.(C) 4516/2020**

MCNROE CONSUMER PRODUCTS 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.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.

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

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

AFFINITI ENTERPRISES

Through:

..... Petitioner

Mr. R. Jawahar Lal, Mr. Siddharth Bawa Mr. Anuj Garg, Mr. Mohit Sharma Advs.

versus

UNION OF INDIA & ORS.

Through:

..... Respondents

Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.

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

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



+ **W.P.(C) 4824/2020 & CM No.2183/2021**

M/S CILANTRO DINERS PVT. LTD Petitioner
Through: Mr.Nikhil Gupta, Advocate

Versus

UNION OF INDIA & ORS. Respondents
Through: Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.
Mr. Farman Ali, SPC with Mr.Krishan Kumar and Ms.Usha Jamnal, Advs. for UOI.
Mr.Rony O. John, Mr.Piyush Swami and Mr.Arshdeep Singh, Advs. for R-2 and 3.

+ **W.P.(C) 4957/2020**

WHIRLPOOL OF INDIA LTD Petitioner
Through: Mr.V. Lakshmikumaran, Mr.Charanya Lakshmikumaran, Mr.Karan Sachdev, Mr. Yogendra Aldak, Mr. Kunal Kapoor and Mr.Agrim Arora, Advocates.

versus

UNION OF INDIA & ORS. Respondents
Through: Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi,



Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.

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

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

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

GAURSONS REALTECH PVT LTD Petitioner

Through: Mr. Monish Panda, Advocate.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Bhagwan Swarup Shukla, CGSC for UOI.

Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.

+ **W.P.(C) 5798/2020**

RAMPRASTHA PROMOTERS AND DEVELOPERS PVT. LTD.

..... Petitioner

Through: Mr.Puneet Agarwal, Ms.Purvi Sinha, Ms.Hemlata Rawat, Mr.Chetan Kumar Shukla and Mr.Ayushman Vatsyayana, Advocates.



versus
UNION OF INDIA & ORS.
Through:

..... Respondents
Mr. Anil Soni, CGSC for UOI.
Ms. Sonu Bhatnagar, Sr. Standing
Counsel, with Ms. Venus Mehrotra,
Adv. & Ms. Kanak Grover, Adv. for
R-2,5 to 7.
Mr. Tushar Mehta, Ld.SG, Mr. Balbir
Singh, Ld.ASG, Mr. Zoheb Hossain,
Standing counsel for CBIC,
Ms. Monika Benjamin, Mr. Anand
A. Daradhiyar, Mr. Shoaib Alvi,
Ms. Niharika Kuchhal, Mr. Atharva
Koppal, Ms. Sejal Aneja and
Mr. Kavish Garach, Advocates for
DGAP and NAA.

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

EMAAR MGF LAND LTD
Through:

..... Petitioner
Mr. V. Lakshmikumaran,
Mr. Charanya Lakshmikumaran,
Mr. Karan Sachdev, Mr. Yogendra
Aldak, Mr. Kunal Kapoor and
Mr. Agrim Arora, Advocates.

versus
UNION OF INDIA & ORS.
Through:

..... Respondents
Mr. Ravi Prakash, CGSC with
Ms. Vidhi Jain and Mr. Farmaan Ali,
Advocates for UOI.
Mr. Tushar Mehta, Ld.SG, Mr. Balbir
Singh, Ld.ASG, Mr. Zoheb Hossain,
Standing counsel for CBIC,
Ms. Monika Benjamin, Mr. Anand
A. Daradhiyar, Mr. Shoaib Alvi,
Ms. Niharika Kuchhal, Mr. Atharva
Koppal, Ms. Sejal Aneja and
Mr. Kavish Garach, Advocates for
DGAP and NAA.



Mr. Parangat Pandey, Advocate for
R-3.

Mr. Satish Kumar, Sr. Standing
Counsel.

+ **W.P.(C) 6671/2020**

GAURAV SHARMA FOOD INDUSTRIES Petitioner
Through: Mr.Satish Kumar, Sr.standing
counsel.

Versus

UNION OF INDIA & ORS. Respondents
Through: Mr.Vivek Goyal, CGSPC for R-1.

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

SAMSUNG INDIA ELECTRONICS PVT LTD Petitioner
Through: Mr.Tushar Jarwal with Mr. Rahul
Sateeja, Mr. Anurag Soan, Ms.Vrinda
Bagaria, Advs.

versus

UNION OF INDIA & ORS. Respondents
Through: Mr. Farman Ali, SPC with
Mr.Krishan Kumar and Ms.Usha
Jamnal, Advs. for UOI.

+ **W.P.(C) 7736/2020**

M/S PRASAD MEDIA CORPORATION PVT LTD Petitioner
Through: Mr.V. Lakshmikumaran,
Mr.Charanya Lakshmikumaran,
Mr.Karan Sachdev, Mr. Yogendra
Aldak, Mr. Kunal Kapoor and
Mr.Agrim Arora, Advocates.



Versus

UNION OF INDIA & ORS.

..... Respondents

Through:

Ms.Aakanksha Kaul, Mr.Manek Singh, Mr. Aman Sahani and Ms.Divita Dutta, Advs. for UOI.
Ms. Sonu Bhatnagar, Sr. Standing Counsel, with Ms. Venus Mehrotra, Adv. & Ms. Kanak Grover, Adv. for R-4.

+ **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.

..... Respondents

Through:

Mr. Farman Ali, SPC with Mr.Krishan Kumar and Ms.Usha Jamnal, Advs. for UOI.
Mr. Vipul Agrawal with Mr.Dushyant Agrawal, Advocates for R-2&3.
Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.



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

M/S SIGNATURE BUILDERS PVT. LTD. Petitioner
Through: Mr.Puneet Agarwal, Ms.Purvi Sinha,
Ms.Hemlata Rawat, Mr.Chetan
Kumar Shukla and Mr.Ayushman
Vatsyayana, Advocates.

versus

UNION OF INDIA & ORS. Respondents

Through: Mr.Harish Vaidyanathan
Shankar CGSC, Mr. Srish Kumar
Mishra and Mr. Sagar Mehlawat and
Mr. Alexander Mathai Paikaday,
Advocates for UOI.

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

Mr.Tushar Mehta, Ld.SG, Mr.Balbir
Singh, Ld.ASG, Mr.Zoheb Hossain,
Standing counsel for CBIC,
Ms.Monika Benjamin, Mr.Anand
A.Daradhiyar, Mr.Shoaib Alvi,
Ms.Niharika Kuchhal, Mr.Atharva
Koppal, Ms.Sejal Aneja and
Mr.Kavish Garach, Advocates for
DGAP and NAA.

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

LITE BITE TRAVELS FOODS PVT LTD Petitioner

Through: Mr.V. Lakshmikumaran,
Mr.Charanya Lakshmikumaran,
Mr.Karan Sachdev, Mr. Yogendra
Aldak, Mr. Kunal Kapoor and
Mr.Agrim Arora, Advocates.

Versus



UNION OF INDIA & ORS.

..... Respondents

Through: Mr.Satish Kumar, Sr.standing
counsel.
Mr.Ashwini Chawla, Adv. for R-2 &
3.

+ **W.P.(C) 9931/2020**

M/S NIRALA PROJECT PVT LTD.

..... Petitioner

Through: Mr.Puneet Agarwal, Ms.Purvi Sinha,
Ms.Hemlata Rawat, Mr.Chetan
Kumar Shukla and Mr.Ayushman
Vatsyayana, Advocates.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Ms.Aakanksha Kaul, Mr.Manek
Singh, Mr.Aaman Sahani and
Ms.Divita Dutta, Advocates for UOI.
Mr. Farman Ali, SPC with
Mr.Krishan Kumar and Ms.Usha
Jamnal, Advs. for UOI.
Ms. Neha Malik, Adv. for R-3 & 4

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

M/S S3 BUILDWELL LLP

..... Petitioner

Through: Mr.Puneet Agarwal, Ms.Purvi Sinha,
Ms.Hemlata Rawat, Mr.Chetan
Kumar Shukla and Mr.Ayushman
Vatsyayana, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Ms.Aakanksha Kaul, Mr.Manek
Singh, Mr.Aaman Sahani, Advocates
for UOI.
Mr.Tushar Mehta, Ld.SG, Mr.Balbir
Singh, Ld.ASG, Mr.Zoheb Hossain,
Standing counsel for CBIC,



Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.

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

M/S JMK HOLDINGS PVT LTD. Petitioner

Through: Mr.Puneet Agarwal, Ms.Purvi Sinha, Ms.Hemlata Rawat, Mr.Chetan Kumar Shukla and Mr.Ayushman Vatsyayana, Advocates.

Versus

UNION OF INDIA & ORS. Respondents

Through: Ms.Aakhanksha Kaul, Mr.Manek Singh and Mr.Aman Sahani, Advts. For UOI.
Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.

+ **W.P.(C) 10901/2020 & CM APPL. 34162/2020, CM APPL. 34163/2020**

S.C. JOHNSON PRODUCTS PVT. LTD. Petitioner

Through: Mr.Rajat Bose with Mr.Ankit Sachdeva, Advts.

Versus



UNION OF INDIA, THROUGH ITS SECRETARY & ORS.

..... Respondents

Through: Ms.Nidhi Raman, CGSC with
Mr.Zubin Singh and Ms. Devika
Baja, Advs. for UOI.

+ **W.P.(C) 10932/2020 & CM Nos.34237-38/2020, CM No.8172/2022**

M/S EMAAR MGF LAND LTD

..... Petitioner

Through: Mr.V. Lakshmikumar,
Mr.Charanya Lakshmikumar,
Mr.Karan Sachdev, Mr. Yogendra
Aldak, Mr. Kunal Kapoor and
Mr.Agrim Arora, Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr.Ravi Prakash, CGSC with
Ms.Vidhi Jain and Mr.Farmaan Ali,
Advocate for UOI.
Mr.Tushar Mehta, Ld.SG, Mr.Balbir
Singh, Ld.ASG, Mr.Zoheb Hossain,
Standing counsel for CBIC,
Ms.Monika Benjamin, Mr.Anand
A.Daradhiyar, Mr.Shoaib Alvi,
Ms.Niharika Kuchhal, Mr.Atharva
Koppal, Ms.Sejal Aneja and
Mr.Kavish Garach, Advocates for
DGAP and NAA.
Ms.Neha Malik, Adv. for R-4.
Mr. Satish Kumar, Sr. Standing
Counsel for respondent No.3.

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

M/S BPTP LTD.

..... Petitioner

Through: Mr.Kishore Kunal, Mr.Manish
Rastogi and Ms. Ankita Prakash,
Advs.

versus



UNION OF INDIA & ORS.

Through:

..... Respondents

Mr. Asheesh Jain, CGSC with Mr. Adarsh Kr. Gupta Mr.Keshav Mann, Advocates for UOI

Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.

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

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

M/S MAN REALTY LTD & ANR.

Through:

..... Petitioners

Mr.V. Lakshmikumaran, Mr.Charanya Lakshmikumaran, Mr.Karan Sachdev, Mr. Yogendra Aldak, Mr. Kunal Kapoor and Mr.Agrim Arora, Advocates.

Versus

UNION OF INDIA & ORS.

Through:

..... Respondents

Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.

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



+ **W.P.(C) 1357/2021**
M/S INFINITI RETAIL LTD Petitioner
Through: Mr.Rohan Shah, Mr. Srisabari Rajan,
Mr. Jay Gandhi, Mr.Mihir Deshmukh,
Mr.Rajat Mittal and Mr.Harshil
Manchanda, Advs.
Versus

UNION OF INDIA AND ORS. Respondents
Through: Mr. Dev. P. Bhardwaj, CGSC for
UOI with Ms.Anubha Bhardwaj and
Mr.Sarthak Anand, Advs. for UOI.
Mr.Tushar Mehta, Ld.SG, Mr.Balbir
Singh, Ld.ASG, Mr.Zoheb Hossain,
Standing counsel for CBIC,
Ms.Monika Benjamin, Mr.Anand
A.Daradhiyar, Mr.Shoaib Alvi,
Ms.Niharika Kuchhal, Mr.Atharva
Koppal, Ms.Sejal Aneja and
Mr.Kavish Garach, Advocates for
DGAP and NAA.

+ **W.P.(C) 1366/2021**
M/S TATA STARBUCKS PRIVATE LIMITED Petitioner
Through: Mr. Rohan Shah, Mr. Mahesh
Sahasranaman, Srisabari Rajan, Ms.
Geetanjali Murti and
Mr.Harhvardhan, Advs.
Versus

UNION OF INDIA & ORS. Respondents
Through: Mr.Tushar Mehta, Ld.SG, Mr.Balbir
Singh, Ld.ASG, Mr.Zoheb Hossain,
Standing counsel for CBIC,
Ms.Monika Benjamin, Mr.Anand
A.Daradhiyar, Mr.Shoaib Alvi,
Ms.Niharika Kuchhal, Mr.Atharva



Koppal, Ms.Sejal Aneja and
Mr.Kavish Garach, Advocates for
DGAP and NAA.

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

RAYMOND CONSUMER CARE LTD. Petitioner

Through: Mr.V. Lakshmikumaran,
Mr.Charanya Lakshmikumaran,
Mr.Karan Sachdev, Mr. Yogendra
Aldak, Mr. Kunal Kapoor and
Mr.Agrim Arora, Advocates.

versus

UNION OF INDIA & ORS. Respondents

Through: Mr. Pradeep Kumar Sharma, Adv.for
UOI.
Mr.Tushar Mehta, Ld.SG, Mr.Balbir
Singh, Ld.ASG, Mr.Zoheb Hossain,
Standing counsel for CBIC,
Ms.Monika Benjamin, Mr.Anand
A.Daradhiyar, Mr.Shoaib Alvi,
Ms.Niharika Kuchhal, Mr.Atharva
Koppal, Ms.Sejal Aneja and
Mr.Kavish Garach, Advocates for
DGAP and NAA.

+ **W.P.(C) 1765/2021**
M/S LE REVE

..... Petitioner

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

Versus

UNION OF INDIA & ORS. Respondents

Through: Mr.Rishabh Sahu with Mr. Sameer
Sharma and Mr. Akhil Anand, Advs.
for UOI.
Mr.Ashwini Chawla, Adv. for R-2 &
3.



Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.

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

NEEVA FOODS PVT. LTD

..... Petitioner

Through: Mr.Nikhil Gupta, Mr.Vipin Upadhayay and Mr.Rochit Abhishek, Advts.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr.Aditya Dewan with Mr.Sahil Chandra and Mr.Vivek Kumar Mishra, Advts. for R-2/NAPA.

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

M/S SUBWAY SYSTEMS INDIA PVT LTD

..... Petitioner

Through: Mr.Pratyush Prava Saha, Advocate with Mr.Abhishek Rastogi, Advocate.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr.Satya Ranjan Swain, CGSC, Mr.Kautilya Birat, Adv. for R-1.
Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva



Koppal, Ms.Sejal Aneja and
Mr.Kavish Garach, Advocates for
DGAP and NAA.

+ **W.P.(C) 1951/2021 & CM 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.Pandel Counsel for
R-1.
Mr.Aditya Dewan with Mr.Sahil
Chandra and Mr.Vivek Kumar
Mishra, Advs. for R-3/NAPA.
Ms. Sonu Bhatnagar, Sr. Standing
Counsel, with Ms. Venus Mehrotra,
Adv. & Ms. Kanak Grover, Adv. for
R-4.
Ms.Talish Ray, Adv.

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

BONNE SANTE Petitioner
Through: Mr.Nikhil Gupta, Mr.Vipin
Upadhayay and Mr.Rochit Abhishek,
Advts.

versus

UNION OF INDIA & ORS. Respondents
Through: Ms.Pratima N. Lakra, CGSC with
Ms.Vrinda Baheti, Advocate for UOI.
Mr.Rony O. John, Mr.Piyush Swami
and Mr.Arshdeep Singh, Advs. for R-
2 and 3.



+ **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. Rajesh Kumar with Mr. Puneet Yadav, Advocates for UOI.
Mr.Tushar Mehta, Ld.SG, Mr.Balbair Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.
Mr.Parangat Pandey, Adv. for R-3.

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

SAMSUNG INDIA ELECTRONICS PVT LTD Petitioner

Through: Mr. Sujit Ghosh, Mr. Mannat Waraich and Mr. Ashray Behura, Adv.

versus

UNION OF INDIA & ORS. Respondents

Through: Mr.Tushar Mehta, Ld.SG, Mr.Balbair Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.



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

ITC LIMITED & ANR.

..... Petitioners

Through: Mr.K.S.Suresh with Mr.Ajay Aggarwal, Advocate.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr.Ravi Prakash, CGSC with Ms.Vidhi Jain and Mr.Farmaan Ali, Advocate for UOI.
Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.

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

M/S DRA AADITHYA PROJECTS PVT. LTD.

..... Petitioner

Through: Mr. Monish Panda, Advocate.

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, Adv. for NAA.

+ **W.P.(C) 3254/2021**

GILLETTE INDIA LTD

..... Petitioner

Through: Mr.V. Lakshmikumaran, Mr.Charanya Lakshmikumaran, Mr.Karan Sachdev, Mr. Yogendra Aldak, Mr. Kunal Kapoor and Mr.Agrim Arora, Advocates.



Versus

UNION OF INDIA & ORS.

Through:

..... Respondents

Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.
Mr. Asheesh Jain, CGSC with Mr. Adarsh Kr. Gupta and Mr.Keshav Mann, Advocates for UOI.

+ **W.P.(C) 3306/2021**

PROCTER AND GAMBLE HOME PRODUCTS PVT LTD

..... Petitioner

Through:

Mr.V. Lakshmikumaran,
Mr.Charanya Lakshmikumaran,
Mr.Karan Sachdev, Mr. Yogendra Aldak, Mr. Kunal Kapoor and Mr.Agrim Arora, Advocates.

versus

UNION OF INDIA & ORS.

Through:

..... Respondents

Mr. Ripudaman Bhardwaj, CGSC and Ms.Neha Sharma, Adv for R-1.
Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.



+ **W.P.(C) 3327/2021**

PROCTER AND GAMBLE HYGIENE AND HEALTH CARE LTD

..... Petitioner

Through: Mr.V. Lakshmikumaran,
Mr.Charanya Lakshmikumaran,
Mr.Karan Sachdev, Mr. Yogendra
Aldak, Mr. Kunal Kapoor and
Mr.Agrim Arora, Advocates.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr.Vivek Goyal, CGSPC for R-1.
Mr.Tushar Mehta, Ld.SG, Mr.Balbir
Singh, Ld.ASG, Mr.Zoheb Hossain,
Standing counsel for CBIC,
Ms.Monika Benjamin, Mr.Anand
A.Daradhiyar, Mr.Shoaib Alvi,
Ms.Niharika Kuchhal, Mr.Atharva
Koppal, Ms.Sejal Aneja and
Mr.Kavish Garach, Advocates for
DGAP and NAA.

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

M/S ALTON BUILDTECH INDIA PVT LTD Petitioner

Through: Mr.Tarun Gulati, Sr.Advocate with
Ms.Ruby Singh Ahuja, Mr.Vishal
Gehrana, Ms.Kritika Sachdeva,
Mr.Lakshay Khanna and
Mr.Jappanpret Hora, Adocates.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Vinod Diwakar, CGSC with
Mr.Vishal Kumar Singh and
Mr.Olson Nair, Advs. for UOI.



Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.

Mr.Yunus Malik, Mr.Vijay Kumar Maurya and Ms.Shubhi Bhardwaj, Adv. for NAA and DGAP.

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

M/S ELECTRONICS MART INDIA LTD

..... Petitioner

Through: Mr.Nikhil Gupta, Mr.Vipin Upadhayay and Mr.Rochit Abhishek, Advts.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Farman Ali, SPC with Mr.Krishan Kumar and Ms.Usha Jamnal, Advs. for UOI.
Mr. Yunus Malik, Adv. for NAA and DGAP.

+ **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. Ripudaman Bhardwaj, CGSC and Ms.Neha Sharma, Adv for R-1.



Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.

Mr. Bhagwan Swarup Shukla, CGSC for UOI with Mr.Gokul Sharma, Advocate.

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

M/S MANAS VIHAR SAHAKARI AWAS SAMITI LTD.

..... Petitioner

Through: Mr.Abhishek A Rastogi, Adv.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Bhagwan Swarup Shukla, CGSC for UOI.

Mr. Ripudaman Bhardwaj, CGSC and Ms.Neha Sharma, Adv for R-1.

Mr.Tushar Mehta, Ld.SG, Mr.Balbir Singh, Ld.ASG, Mr.Zoheb Hossain, Standing counsel for CBIC, Ms.Monika Benjamin, Mr.Anand A.Daradhiyar, Mr.Shoaib Alvi, Ms.Niharika Kuchhal, Mr.Atharva Koppal, Ms.Sejal Aneja and Mr.Kavish Garach, Advocates for DGAP and NAA.

Mr. Manas Bhatnagar, Advocates for R-4.



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

M/S PURI CONSTRUCTION PVT. LTD. Petitioner

Through: Mr.Puneet Agarwal, Ms.Purvi Sinha,
Ms.Hemlata Rawat, Mr.Chetan
Kumar Shukla, Mr.Ketan Jain and
Mr.Ayushman Vatsyayana,
Advocates.

Versus

UNION OF INDIA & ORS. Respondents

Through: Mr.Apoorv Kurup with Ms. Damini
Garg and Ms.Aparna Arun, Advs. for
R-1
Mr.Tushar Mehta, Ld.SG, Mr.Balbir
Singh, Ld.ASG, Mr.Zoheb Hossain,
Standing counsel for CBIC,
Ms.Monika Benjamin, Mr.Anand
A.Daradhiyar, Mr.Shoaib Alvi,
Ms.Niharika Kuchhal, Mr.Atharva
Koppal, Ms.Sejal Aneja and
Mr.Kavish Garach, Advocates for
DGAP and NAA.
Mr.Ravi Prakash, CGSC for R-3 to
R-6 with Ms.Shruti Shivkumar,
Ms.Taha Yasin and Mr.Anshuman
Das Gupta Advs.

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

SOUTHWINDS PROJECTS LLP Petitioner

Through: Mr.Kunal Vajani with Mr.Kunal
Mimani, Mr. Kartikey Bhatt, Advs.

Versus



UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Asheesh Jain, CGSC with Mr. Adarsh Kr. Gupta, Mr. Keshav Mann, Advocates for UOI.
Mr. Aditya Singla, Sr. Standing Counsel with Ms. A. Sahitya Veena Adv for R-4.
Mr. Aman Malik, Ms. Deepti Sharma Advocate for NAA.

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

ANAND RATHI

..... Petitioner

Through: Mr. Abhishek A Rastogi, Adv.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Ravi Prakash, CGSC with Ms. Vidhi Jain and Mr. Farmaan Ali, Advocate for UOI.
Mr. Aman Malik, Mr. Vijay Kumar Maurya and Ms. Shubhi Bhardwaj, Adv. for NAA and DGAP
Mr. Yunus Malik, Advocate.

+ **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 and Mr. Kanav Agarwal, Advocates.

versus



UNION OF INDIA & ORS.

..... Respondents

Through: Mr.Ravi Prakash, CGSC with
Ms.Archana Surve, GP for UOI.

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

SAMSUNG INDIA ELECTRONICS PVT LTD

..... Petitioner

Through: Mr. Sujit Ghosh with Ms. Mannat
Waraich and Mr. Ashray Behrui,
Advocates.

Versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Rakesh Kumar, CGSC and
Mr. Sunil, Advocate for UOI.

+ **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.Ravi Prakash, CGSC with
Mr. Manas Tripathi and
Ms. Shruti Shiv Kumar, Advocates
for UOI.
Mr.Tushar Mehta, Ld.SG, Mr.Balbair
Singh, Ld.ASG, Mr.Zoheb Hossain,
Standing counsel for CBIC,
Ms.Monika Benjamin, Mr.Anand
A.Daradhiyar, Mr.Shoaib Alvi,
Ms.Niharika Kuchhal, Mr.Atharva



Koppal, Ms.Sejal Aneja and
Mr.Kavish Garach, Advocates for
DGAP and NAA.

+ **W.P.(C) 12797/2022 & CM APPLs.38923-38924/2022**

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 and Mr. Anand
Awasthi, Advs. for UOI.
Mr.Zoheb Hossain, Sr.Standing
Counsel with Mr.Vipul Agrawal and
Mr.Parth Semwal, Jr.Standing
Counsel for revenue.

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE DINESH KUMAR SHARMA

ORDER

19.10.2022

%

Heard in part.

List for further arguments on 6th & 7th December, 2022 at 2:30 pm.

MANMOHAN, J

DINESH KUMAR SHARMA, J

OCTOBER 19, 2022/AS/KA