



\$~18, 16, 17, 19 to 28, 30 to 34

\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **W.P.(C) 6914/2020**

**BHARTI AIRTEL LIMITED**

.....Petitioner

Through: Mr. S. Ganesh, Sr. Advocate with Mr.  
Tushar Jarwal, Mr. Rahul & Mr.  
Vikrant A. Maheshwari, Advocates.

versus

**UNION OF INDIA & ORS.**

.....Respondents

Through: Ms. Manisha Agrawal Narain, CGSC  
with Mr. Nipun Jain and Mr. Shivam  
Sharma, Advs. for UOI.  
Mr. N. Venkataraman, ASG with Mr.  
R. Ramachandran, Sr. Standing  
Counsel with Mr. Prateek Dhir, Adv.  
for R-1, 3 to 6.  
Ms. Avni Singh, Panel Counsel for  
GNCTD.

16

**WITH**

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

**BHARTI TELEMEDIA LTD.....Petitioner**

Through: Mr. S. Ganesh, Sr. Advocate with Mr.  
Tushar Jarwal, Mr. Rahul & Mr.  
Vikrant A. Maheshwari, Advocates.

versus

**UNION OF INDIA & ORS.....Respondents**

Through: Mr. N. Venkataraman, ASG with Mr.  
R. Ramachandran, Sr. Standing  
Counsel with Mr. Prateek Dhir, Adv.  
for R-1, 3 & 4. (M:9868211477)  
Mr. Ruchir Mishra, Mr. Mukesh  
Kumar Tiwari and Ms. Reba Jena  
Mishra, Advs. for UOI.  
Ms. Avni Singh, Panel Counsel for  
GNCTD.

17

**WITH**



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**W.P.(C) 6895/2020**

**BHARTI TELEMEDIA LIMITED**

.....Petitioner

Through: Mr. S. Ganesh, Sr. Advocate with Mr.  
Tushar Jarwal, Mr. Rahul & Mr.  
Vikrant A. Maheshwari, Advocates.

versus

**UNION OF INDIA & ORS.**

.....Respondents

Through: Ms. Nidhi Raman, CGSC with Mr.  
Akash Mishr, Adv. for UOI.  
Mr. N. Venkataraman, ASG with Mr.  
R. Ramachandran, Sr. Standing  
Counsel with Mr. Prateek Dhir, Adv.  
for R-1, 3 to 5.  
Ms. Avni Singh, Panel Counsel for  
GNCTD.

19

**WITH**

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**W.P.(C) 13097/2019 & CM APPL. 53392/2019**

**SALES TAX, BAR ASSOCIATION (REGD.) & ANR.....Petitioners**

Through: Mr. Sujit Ghosh, Sr. Adv. with Mr.  
Sanjay Sharma and Ms. Ajirkyia  
Tiwari, Advs.

versus

**UNION OF INDIA & ORS.....Respondents**

Through: Ms. Shiva Lakshmi, CGSC with Mr.  
Govind Sharma and Mr. Madhav  
Bajaj, Advs. for UOI.  
Mr. Harpreet Singh, Sr. Standing  
Counsel with Ms. Suhani Mathur and  
Mr. Jai Ahuja, Advs.

20

**WITH**

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**W.P.(C) 13154/2019**

**HIMANSHU MOHTA AND ASSOCIATES.....Petitioner**

Through: Mr. S. Ganesh, Sr. Advocate with Mr.  
Tushar Jarwal, Mr. Rahul & Mr.  
Vikrant A. Maheshwari, Advocates.

versus



UNION OF INDIA & ORS.....Respondents

Through: Mr. Rakesh Kumar, CGSC with Mr. Sunil, Adv. for UOI.  
Mr. Harpreet Singh, Sr. Standing Counsel with Ms. Suhani Mathur and Mr. Jai Ahuja, Advs.

21

WITH

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**W.P.(C) 10385/2020& CM APPL. 32887/2020**

INSTAKART SERVICES PRIVATE LIMITED.....Petitioner

Through: Mr. Tarun Gulati, Sr. Adv. with Mr. Kishore Kunal, Ms. Runjhun Dare and Mr. Govind Gupta, Advs.

versus

DIRECTORATE GENERAL OF GST INTELLIGENCE  
HEADQUARTERS - THROUGH SENIOR INTELLIGENCE  
OFFICER.....Respondent

Through: Mr. Harpreet Singh, Sr. Standing Counsel with Ms. Suhani Mathur and Mr. Jai Ahuja, Advs.

22

WITH

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**W.P.(C) 1668/2021**

UFLIX INDUSTRIES .....Petitioner

Through: Dr. Avinash Poddar and Ms. Samiksha Goswami, Advs.

versus

UNION OF INDIA & ORS. ....Respondents

Through: Ms. Manisha Agrawal Narain, CGSC with Mr. Nipun Jain and Mr. Shivam Sharma, Advs. for UOI.  
Mr. R. Ramachandran, Sr. Standing Counsel with Mr. Prateek Dhir, Adv. for R-2to 4.  
Mr. Harpreet Singh, Sr. Standing Counsel with Ms. Suhani Mathur and Mr. Jai Ahuja, Advs.



23

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WITH

**W.P.(C) 14350/2021**

NORTH INDIA LEAD MANUFACTURERS  
ASSOCIATION(NILMA).....Petitioner

Through:

versus

UNION OF INDIA AND ORS.

.....Respondents

Through:

24

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WITH

**W.P.(C) 12475/2022**

M/S IAN CONSULTANCY LLP.....Petitioner

Through:

versus

UNION OF INDIA & ORS.....Respondents

Through: Mr. N. Venkataraman, ASG with Mr.  
R. Ramachandran, Sr. Standing  
Counsel with Mr. Prateek Dhir, Adv.  
for R-2 to 6.

25

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AND

**W.P.(C) 5908/2023**

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

Through:

versus

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

Through: Mr. Akshay Amritanshu, Sr. Panel  
Counsel with Ms. Drishti Saraf and  
Mr. Sarthak Srivastava, Advs. for R-1.  
Mr. N. Venkataraman, ASG with Mr.  
R. Ramachandran, Sr. Standing  
Counsel with Mr. Prateek Dhir, Adv.  
for R-2&3.

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WITH

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



M/S KANAK CCR LTD  
Through:  
versus

.....Petitioner

UNION OF INDIA & ORS.  
Through:

.....Respondents

Ms. Shagun Shani Chugh, SPC with  
Mr. Varun Chugh and Ms. Nandita  
Mishra, Advs. for R-1.  
Mr. Aditya Singla, SSC, CBIC with  
Mr. Ritwik Saha, Ms. Shreya Lamba  
and Mr. Arya Suresh, Advs.

27

WITH

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

NAVBHARAT PAPER

.....Petitioner

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

versus

DEPUTY COMMISSIONER, CENTRAL TAXES GST MUNDKA  
DIVISION NEW DELHI

.....Respondent

Through: Mr. Harpreet Singh, Sr. Standing  
Counsel with Ms. Suhani Mathur and  
Mr. Jai Ahuja, Advs.

28

WITH

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**W.P.(C) 15098/2024& CM APPL. 63230/2024**

M/S UPPALS EXCLUSIVE RESIDENCE LLP

.....Petitioner

Through:

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

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WITH

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

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

.....Petitioner

Through:



versus

UNION OF INDIA & ORS.....Respondents

Through: Mr. Ashish Kumar Dixit, CGSC with  
Mr. Shivam Tiwari, Ms. Urmila Shara,  
Ms. Deepika Kalra and Ms. Venni  
Kakkar, Advs. for UOI.  
(M:9999900412)  
Mr. Arnav Kumar, CGSC with Ms.  
Gitanjali Vohra, Adv. for R-3.

31

WITH

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

M/S WELLNESS MARKETING EXIPVT. LTD.....Petitioner

Through:

versus

UNION OF INDIA AND ORS. ....Respondents

Through: Mr. J.K. Tripathi, SPC for UOI.  
Mr. K.G. Gopalakrishnan and Ms.  
Nisha Mohandas, Advs.  
Mr. Aakarsh Srivastava, Sr. Standing  
Counsel with Mr. Anand Pandey, Adv.  
for R-3.

32

WITH

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

M/S. RPJ POLYMERS THROUGH ITS PROPRIETOR

SH. RAHUL JAIN

.....Petitioner

Through:

versus

UNION OF INDIA AND ORS. ....Respondents

Through: Ms. Vaishali Gupta, Panel Counsel  
(Civil), GNCTD.

33

WITH

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

MS SHIVALIK EXIM PVT LTD & ANR.....Petitioners

Through: Mr. A.R. Madhav Rao, Mr. Krishna



Rao and Mr. Mukunda Rao, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

Mr. Himanshu Pathak, SPC, with Mr. Amit Singh, Adv. for R-1.

Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Mr. Shashant Kumar and Ms. Garima Kumar, Advs. for R-2 & 3.

34

AND

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

**M/S. AUTHENTIC EXPORT THROUGH ITS**

**PROP. SH. PULKIT GUPTA**

.....Petitioner

Through:

versus

UNION OF INDIA AND ORS.

.....Respondents

Through:

Mr. Pradeep Kumar Jha, Sr. Panel Counsel for R-1.

Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Mr. Shashant Kumar and Ms. Garima Kumar, Advs. for R-2 & 3.

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE RAJNEESH KUMAR GUPTA**

**ORDER**

% **02.07.2025**

1. This hearing has been done through hybrid mode
2. List these matters for final hearing on 5<sup>th</sup> August, 2025.
3. On behalf of the Petitioners, let the hard copy of the compilation be placed before the Court on the next date of hearing.

**PRATHIBA M. SINGH, J.**

**RAJNEESH KUMAR GUPTA, J.**

**JULY 2, 2025/dk/ck**