



\$~15 to 112

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 12647/2018**

LIFESTYLE INTERNATIONAL PVT. LTD.Petitioner

Through: Mr. Tarun Gulati, Sr. Adv. with Mr.
Sparsh Bhargava, Ms. Ishita Farsaiya,
Ms. Vanshika Taneja and Mr. Divansh
Garg, Advs

versus

UNION OF INDIA & ORS.Respondents

Through: Ms. Arti Bansal SPC-UOI. (M:
9999442349)

16

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

SHARMA TRADING COMPANYPetitioner

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

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Ripudaman Bhardwaj, CGSC for
UOI.

17

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

JUBILANT FOODWORKS LTD. & ANR.Petitioners

Through: Mr. V. Lakshmikumaran, Mr. Yogendra
Aldak, Mr. Agrim Arora and Ms.
Umang Motiyani, Advs.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Himanshu Pathak, SPC with Mr.
Amit Singh, Adv. for R-1/UOI. (M:
8860109331)

18

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

IFB INDUSTRIES LTD.Petitioner

Through: Mr. Tarun Gultai, Sr. Adv. with Mr.



Kishore Kunal, Ms. Ankita Prakash &
Mr. Anuj Kumar, Advs. (M:
9871278561)

versus
NATIONAL ANTI-PROFITEERING
AUTHORITY & ANR.Respondents

19 Through:
+ WITH
W.P.(C) 4824/2020 & CM APPL. 2183/2021
M/S CILANTRO DINERS PVT. LTD.Petitioner
Through: Mr. Nikhil Gupta, Mr. Rochit Abhishek
and Mr. Prince Nagpal, Advs.

20 versus
+ UNION OF INDIA & ORS.Respondents
Through:
WITH
W.P.(C) 4957/2020
WHIRLPOOL OF INDIA LTD.Petitioner
Through: Mr. V. Lakshmikumaran, Mr. Yogendra
Aldak, Mr. Agrim Arora and Ms.
Umang Motiyani, Advs.

21 versus
+ UNION OF INDIA & ORS.Respondents
Through:
WITH
W.P.(C) 6671/2020
GAURAV SHARMA FOOD INDUSTRIESPetitioner
Through: Mr. Nikhil Gupta, Mr. Rochit Abhishek
and Mr. Prince Nagpal, Advs.

22 versus
+ UNION OF INDIA & ORS.Respondents
Through: Mr. Vivek Kumar Goyal, (CGSPC) with
Mr. Gokul Sharma & Mr. Shomik
Panda, Advs. (M: 9899840257)
WITH
W.P.(C) 9146/2020
LITE BITE TRAVELS FOODS PVT LTD.Petitioner
Through: Mr. V. Lakshmikumaran, Mr.



Yogendra Aldak, Mr. Agrim Arora and
Ms. Umang Motiyani, Advs.

23
+
versus
UNION OF INDIA & ORS.Respondents
Through:
WITH
W.P.(C) 1357/2021
M/S INFINITI RETAIL LTD.Petitioner
Through: Mr. Rohan Shah, Sr. Adv. Mr. Mihir
Deshmukh, Mr. Rajat Mittal, Mr. Jay
Gandhi, Ms. Megha, Mr. Suprateek
Neogi, and Mr. Subham Kumar, Advs.
(M: 6200388793)

24
+
versus
UNION OF INDIA AND ORS.Respondents
Through: Mrs. Anubha Bhardwaj, CGSC for
UOI.
WITH
W.P.(C) 1765/2021
M/S LE REVEPetitioner
Through: Mr. Nikhil Gupta, Mr. Rochit Abhishek
and Mr. Prince Nagpal, Advs.

25
+
versus
UNION OF INDIA & ORS.Respondents
Through:
WITH
W.P.(C) 1766/2021
NEEVA FOODS PVT. LTD.Petitioner
Through: Mr. Nikhil Gupta, Mr. Rochit Abhishek
and Mr. Prince Nagpal, Advs.

26
+
versus
UNION OF INDIA & ORS.Respondents
Through: Mr. Aditya Dewan and Ms. Ramneet
Kaur, Advs.
WITH
**W.P.(C) 1852/2021 & CM APPL. 5359/2021, CM APPL.
29026/2021, CM APPL. 29027/2021**



- 27
+
M/S SUBWAY SYSTEMS INDIA PVT LTD.Petitioner
Through:
versus
UNION OF INDIA & ORS.Respondents
Through: Mr. Satya Ranjan Swain, SPC with Mr.
Kautilya Birat for UoI
- WITH
**W.P.(C) 1951/2021 & CM APPL. 5705/2021, CM APPL.
5706/2021**
M/S SUB WEST RESTAURANTS LLPPetitioner
Through:
versus
UNION OF INDIA & ORS.Respondent
Through: Mr. Aditya Dewan and Ms. Ramneet
Kaur, Advs.
- 28
+
BONNE SANTEPetitioner
Through: Mr. Nikhil Gupta, Mr. Rochit Abhishek
and Mr. Prince Nagpal, Advs.
versus
UNION OF INDIA & ORS.Respondents
Through:
- 29
+
WITH
W.P.(C) 3867/2021
M/S ELECTRONICS MART INDIA LTDPetitioner
Through: Mr. Nikhil Gupta, Mr. Rochit Abhishek
and Mr. Prince Nagpal, Advs.
versus
UNION OF INDIA & ORS.Respondents
Through:
- 30
+
WITH
W.P.(C) 4600/2021
INOX LEISURE LIMITEDPetitioner
Through: Mr. Kumar Visalaksh, Mr. Udit Jain,
Mr. Arihant Tater, Mr. Saurabh Dugar
and Mr. Ajitesh Dayal Singh, Advs.
versus



- UNION OF INDIA & ORS.Respondents
Through: Mr. Bhagvan Swarup Shukla, CGSC
with Mr. Yash Baraliya, Adv. for UOI.
Mr. Ripudaman Bhardwaj, CGSC for
UOI.
- 31 WITH
+ **W.P.(C) 4794/2021 & CM APPL. 14802/2021**
YELLOW SUN RESTAURANTS PRIVATE LIMITED....Petitioner
Through: Mr. Nikhil Gupta, Mr. Rochit Abhishek
and Mr. Prince Nagpal, Advs.
- versus
UNION OF INDIA & ORS.Respondents
Through:
- 32 WITH
+ **W.P.(C) 14666/2021 & CM APPL. 46201/2021, CM APPL.
46202/2021, CM APPL. 46203/2021**
ANAND RATHIPetitioner
Through: Mr. Abhishek A. Rastogi, Adv.
- versus
UNION OF INDIA & ORS.Respondents
Through: Mr Piyush Beriwal, Ms Jyotsna Vyas &
Ms Ruchita Srivastava, Advs. for R-1.
(M: 9910396352)
- 33 WITH
+ **W.P.(C) 15172/2022**
BARBEQUE NATION HOSPITALITY LTD.Petitioner
Through: Mr. Srinivas Kotni, Mr. Akshay Kumar
and Mr. Rishabh Dev Dixit, Advs.
- versus
UNION OF INDIA AND ORS.Respondents
Through: Mr. Rakesh Kumar, CGSC
- 34 WITH
+ **W.P.(C) 10999/2018**
M/S PYRAMID INFRA TECH PRIVATE LIMITEDPetitioner
Through: Mr. Abhishek A. Rastogi, Adv.
- versus
UNION OF INDIA & ORS.Respondents
Through: Mr Zoheb Hossain, Mr Sanjeev Menon,



Mr. Vivek Gurnani & Ms. Pranjal
Tripathi, Advs. for NAA/CCI/DGPA.
(M: 9873340111)

35
+

WITH
W.P.(C) 15170/2022
CAROA PROPERTIES LLP AND ANR.Petitioners
Through: Mr. V. Lakshmikumaran, Mr. Yogendra
Aldak, Mr. Agrim Arora and Ms.
Umang Motiyani, Advs.
versus
UNION OF INDIA AND ORS.Respondents
Through: Mr Zoheb Hossain, Mr Sanjeev Menon,
Mr. Vivek Gurnani & Ms. Pranjal
Tripathi, Advs. for NAA/CCI/DGPA.

36
+

WITH
W.P.(C) 7910/2019 & CM APPL. 32779/2019
SALARPURIA REAL ESTATE PVT. LTD.Petitioner
Through: Mr. Abhishek A. Rastogi, Adv.
versus
UNION OF INDIA & ORS.Respondents
Through: Mr. Bhagvan Swarup Shukla, CGSC
with Mr. Parveen Gupta, Adv. for UOI.

37
+

WITH
W.P.(C) 7911/2019
SATTVA DEVELOPERS PVT. LTD.Petitioner
Through: Mr. Abhishek A. Rastogi, Adv.
versus
UNION OF INDIA & ORS.Respondents
Through: Mr. Gyanendra Singh, Adv.

38
+

WITH
W.P.(C) 12355/2019
PARAMOUNT, PROPBUILD PVT. LTD.Petitioner
Through:
versus
UNION OF INDIA & ORS.Respondents
Through: Mr. Ruchir Mishra, Mr. MukeshKumar
Tiwari, Ms. Reba Jena Mishra and Ms.
Poonam Shukla, Advs.



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+
WITH
W.P.(C) 12717/2019
BHARTIYA CITY DEVELOPERS PVT LTD.Petitioner
Through: Mr. Abhishek A. Rastogi, Adv.
versus
UNION OF INDIA & ORS.Respondents
Through:
- 40
+
WITH
W.P.(C) 12847/2019 & CM APPL. 52474/2019
RAMPRASTHA PROMOTERS AND DEVELOPERS
PVT. LTD.Petitioner
Through: Mr. Puneet Agarwal, Ms. Sakshi Bisht,
Mr. Yuvraj Singh, Mr. Chetan Kr.
Shukla, Ms. Shruti Garg and Mr.
Himanshu Shukla, Adv.
versus
UNION OF INDIA & ORS.Respondents
Through:
- 41
+
WITH
W.P.(C) 1406/2020 & CM APPL. 4879/2020
M/S FRIENDS LAND DEVELOPERSPetitioner
Through: Mr. Prakash Kumar, Adv.
versus
UNION OF INDIA & ORS.Respondents
Through: Mr Rajesh Kumar, SPC and Ms Pragya
Yadav, Adv for UOI. (M: 9717569103)
- 42
+
WITH
W.P.(C) 2083/2020 & CM APPL. 7369/2020
FUSION BUILDTECH PVT. LTD.Petitioner
Through: Mr. Abhishek A. Rastogi, Adv.
versus
UNION OF INDIA & ORS.Respondents
Through: Mr Rajesh Kumar, SPC and Ms Pragya
Yadav, Adv for UOI.
- 43
+
WITH
W.P.(C) 2084/2020 & CM APPL. 7371/2020
ASTER INFRAHOME PVT. LTD.Petitioner
Through: Mr. Abhishek A. Rastogi, Adv.



versus
UNION OF INDIA & ORS.Respondents
Through: Mr Rajesh Kumar, SPC and Ms Pragya
Yadav, Adv for UOI.

44
+ WITH
W.P.(C) 2445/2020
MIS SARVPRIYA SECURITIES PVT. LTD.Petitioner
Through: Mr. Puneet Agarwal, Ms. Sakshi Bisht,
Mr. Yuvraj Singh, Mr. Chetan Kr.
Shukla, Ms. Shruti Garg and Mr.
Himanshu Shukla, Advs.

versus
UNION OF INDIA & ORS.Respondents
Through:
45 WITH
+ W.P.(C) 2742/2020 & CM APPL. 9552/2020
ACME HOUSING INDIA PVT. LTD.Petitioner
Through:

versus
UNION OF INDIA & ORS.Respondents
Through: Mr Zoheb Hossain, Mr Sanjeev Menon,
Mr. Vivek Gurnani & Ms. Pranjal
Tripathi, Advs. for NAA/CCI/DGPA.

46 WITH
+ W.P.(C) 3910/2020
MACROTECH DEVELOPERS LTD. (FORMERLY KNOWN AS
M/S LODHA DEVELOPERS LTD.) & ANR.Petitioners
Through:

versus
UNION OF INDIA & ORS.Respondents
Through: Mr Zoheb Hossain, Mr Sanjeev Menon,
Mr. Vivek Gurnani & Ms. Pranjal
Tripathi, Advs. for NAA/CCI/DGPA.

47 WITH
+ W.P.(C) 3911/2020
M/S NANI RESORTS AND FLORICULTURE
PVT. LTD.Petitioner
Through: Mr. Puneet Agarwal, Ms. Sakshi Bisht,



Mr. Yuvraj Singh, Mr. Chetan Kr. Shukla, Ms. Shruti Garg and Mr. Himanshu Shukla, Advs.

versus
UNION OF INDIA & ORS.

.....Respondents

Through: Mr Zoheb Hossain, Mr Sanjeev Menon,
Mr. Vivek Gurnani & Ms. Pranjal
Tripathi, Advs. for NAA/CCI/DGPA.

48
+

WITH
W.P.(C) 4348/2020

APEX MEADOWS PVT LTD.

.....Petitioner

Through: Mr. V. Lakshmikumar, Mr. Yogendra
Aldak, Mr. Agrim Arora and Ms.
Umang Motiyani, Advs.

versus
UNION OF INDIA & ORS.

.....Respondents

Through:

49
+

WITH

W.P.(C) 5347/2020 & CM APPL. 23558/2020

GAURSONS REALTECH PVT. LTD.

.....Petitioner

Through: Mr. Monish Panda, Mr. Mrinal Bharat
Ram and Mr. Gaurav Dabas, Advs.

versus
UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Bhagvan Swarup Shukla, CGSC
with Mr. Parveen Gupta, Adv. for UOI.

50
+

WITH

W.P.(C) 5798/2020

RAMPRASTHA PROMOTERS AND DEVELOPERS
PVT. LTD.

.....Petitioner

Through: Mr. Puneet Agarwal, Ms. Sakshi Bisht,
Mr. Yuvraj Singh, Mr. Chetan Kr.
Shukla, Ms. Shruti Garg and Mr.
Himanshu Shukla, Advs.

versus
UNION OF INDIA & ORS.

.....Respondents

Through:

51

WITH



- + **W.P.(C) 5979/2020**
EMAAR MGF LAND LTD.Petitioner
Through: Mr. V. Lakshmikumaran, Mr. Yogendra Aldak, Mr. Agrim Arora and Ms. Umang Motiyani, Advs.
- versus
UNION OF INDIA & ORS.Respondents
Through: Mr Piyush Beriwal, Ms Jyotsna Vyas & Ms Ruchita Srivastava, Advs. for R-1. Mr Zoheb Hossain, Mr Sanjeev Menon, Mr. Vivek Gurnani & Ms. Pranjal Tripathi, Advs. for NAA/CCI/DGPA.
- 52
+ **WITH**
W.P.(C) 8751/2020 & CM APPL. 28192/2020
M/S SIGNATURE BUILDERS PVT. LTD.Petitioner
Through: Mr. Puneet Agarwal, Ms. Sakshi Bisht, Mr. Yuvraj Singh, Mr. Chetan Kr. Shukla, Ms. Shruti Garg and Mr. Himanshu Shukla, Advs.
- versus
UNION OF INDIA & ORS.Respondents
Through: Mr. Bhagvan Swarup Shukla, CGSC with Mr. Parveen Gupta, Adv. for UOI. Mr Zoheb Hossain, Mr Sanjeev Menon, Mr. Vivek Gurnani & Ms. Pranjal Tripathi, Advs. for NAA/CCI/DGPA.
- 53
+ **WITH**
W.P.(C) 9931/2020
M/S. NIRALA PROJECTS PVT. LTD.Petitioner
Through: Mr. Puneet Agarwal, Ms. Sakshi Bisht, Mr. Yuvraj Singh, Mr. Chetan Kr. Shukla, Ms. Shruti Garg and Mr. Himanshu Shukla, Advs.
- versus
UNION OF INDIA & ORS.Respondents
Through:
- 54
+ **WITH**
W.P.(C) 9934/2020 & CM APPL. 31623/2020, CM APPL.



31624/2020

M/S S3 BUILDWELL LLP

.....Petitioner

Through:

Mr. Puneet Agarwal, Ms. Sakshi Bisht,
Mr. Yuvraj Singh, Mr. Chetan Kr.
Shukla, Ms. Shruti Garg and Mr.
Himanshu Shukla, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

Mr Zoheb Hossain, Mr Sanjeev Menon,
Mr. Vivek Gurnani & Ms. Pranjal
Tripathi, Advs. for NAA/CCI/DGPA.

55

WITH

+

**W.P.(C) 9935/2020 & CM APPL. 31625/2020, CM APPL.
31626/2020**

M/S. JMK HOLDINGS PVT. LTD.

.....Petitioner

Through:

Mr. Puneet Agarwal, Ms. Sakshi Bisht,
Mr. Yuvraj Singh, Mr. Chetan Kr.
Shukla, Ms. Shruti Garg and Mr.
Himanshu Shukla, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

Mr Zoheb Hossain, Mr Sanjeev Menon,
Mr. Vivek Gurnani & Ms. Pranjal
Tripathi, Advs. for NAA/CCI/DGPA.

56

WITH

+

W.P.(C) 10932/2020

M/S EMAAR MGF LAND LTD.

.....Petitioner

Through:

Mr. V. Lakshmikumaran, Mr. Yogendra
Aldak, Mr. Agrim Arora and Ms.
Umang Motiyani, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

Mr Zoheb Hossain, Mr Sanjeev Menon,
Mr. Vivek Gurnani & Ms. Pranjal
Tripathi, Advs. for NAA/CCI/DGPA.

57

WITH

+

W.P.(C) 990/2021

M/S BPTP LTD.

.....Petitioner



Through: Mr Tarun Gulati, Senior Adv. with Mr. Kishore Kunal, Ms. Ankita Prakash & Mr. Anuj Kumar, Advs. (M: 9871278561)

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Himanshu Pathak, SPC with Mr. Amit Singh, Adv. for R-1/UOI.

58

WITH

+

W.P.(C) 997/2021 & CM APPL. 2721/2021

M/S MAN REALTY LTD & ANR.

.....Petitioners

Through: Mr. V. Lakshmikumaran, Mr. Yogendra Aldak, Mr. Agrim Arora and Ms. Umang Motiyani, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr Zoheb Hossain, Mr Sanjeev Menon, Mr. Vivek Gurnani & Ms. Pranjal Tripathi, Advs. for NAA/CCI/DGPA.

59

WITH

+

W.P.(C) 2676/2021 & CM APPL. 7906/2021

HORIZON PROJECTS PRIVATE LIMITED

.....Petitioner

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

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr Rajesh Kumar, SPC and Ms Pragya Yadav, Adv for UOI.

Mr Zoheb Hossain, Mr Sanjeev Menon, Mr. Vivek Gurnani & Ms. Pranjal Tripathi, Advs. for NAA/CCI/DGPA.

60

WITH

+

W.P.(C) 2970/2021

M/S DRA AADITHYA PROJECTS PVT. LTD.

.....Petitioner

Through: Mr. Monish Panda, Mr. Mrinal Bharat Ram and Mr. Gaurav Dabas, Advs.

versus



- 61
+
UNION OF INDIA & ORS.
Through:
WITH
W.P.(C) 4789/2021
M/S MANAS VIHAR SAHAKARI AWAS
SAMITI LTD.
.....Respondents
.....Petitioner
Through: Mr. Abhishek A. Rastogi, Adv.
versus
UNION OF INDIA & ORS.
Through: Mr. Bhagvan Swarup Shukla, CGSC
with Mr. Parveen Gupta, Adv. for UOI.
62
+
WITH
W.P.(C) 6337/2021 & CM APPL. 19960/2021
M/S PURI CONSTRUCTION PVT. LTD.
.....Petitioner
Through: Mr. Puneet Agarwal, Ms. Sakshi Bisht,
Mr. Yuvraj Singh, Mr. Chetan Kr.
Shukla, Ms. Shruti Garg and Mr.
Himanshu Shukla, Advs.
versus
UNION OF INDIA & ORS.
Through: Mr. Ruchir Mishra, Mr. MukeshKumar
Tiwari, Ms. Reba Jena Mishra and Ms.
Poonam Shukla, Advs.
Mr Zoheb Hossain, Mr Sanjeev Menon,
Mr. Vivek Gurnani & Ms. Pranjal
Tripathi, Advs. for NAA/CCI/DGPA.
63
+
WITH
W.P.(C) 6983/2022 & CM APPL. 21405/2022
WTC NOIDA DEVELOPEMENT COMPANY
PRIVATE LIMITED
.....Petitioner
Through: Mr. Shivam Singh and Ms. Ridhi
Arora, Advs.
versus
UNION OF INDIA & ORS.
Through: Mr Piyush Beriwal, Ms Jyotsna Vyas &
Ms Ruchita Srivastava, Advs. for R-1.
Ms. Archana Surve, GP for UOI.
64
WITH



+ **W.P.(C) 12573/2022 & CM APPL. 38062/2022, CM APPL. 38063/2022**

M/S SWATI REALTY

.....Petitioner

Through: Mr. Abhishek A. Rastogi, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Suruchi Suri and Mr. Siddharth Kumar, Advs. for R-4.

(M: 9810255518)

Mr Zoheb Hossain, Mr Sanjeev

Menon, Mr. Vivek Gurnani & Ms.

Pranjal Tripathi, Advs. for

NAA/CCI/DGPA.

65

WITH

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

M/S PERFECT BUILDWELL PVT LTD

.....Petitioner

Through: Mr. Krishnamohan K. Menon and Ms. Perna Jain Kala, Advs.

versus

UNION OF INDIA AND ORS.

.....Respondents

Through: Mr Piyush Beriwal, Ms Jyotsna Vyas & Ms Ruchita Srivastava, Advs. for R-1.

Mr Zoheb Hossain, Mr Sanjeev Menon,

Mr. Vivek Gurnani & Ms. Pranjal

Tripathi, Advs. for NAA/CCI/DGPA.

66

WITH

+ **W.P.(C) 12797/2022 & CM APPL. 38922/2022, CM APPL. 38923/2022, CM APPL. 38924/2022**

VASAVI AND GP INFRA LLP

.....Petitioner

Through:

versus

UNION OF INDIA

.....Respondent

Through: Mr Zoheb Hossain, Mr Sanjeev Menon, Mr. Vivek Gurnani & Ms. Pranjal

Tripathi, Advs. for NAA/CCI/DGPA.

67

WITH

+ **W.P.(C) 13657/2022 & CM APPL. 41646/2022, CM APPL.**



41647/2022

M/S DLF LIMITED

.....Petitioner

Through: Mr. V. Lakshmikumaran, Mr. Yogendra Aldak, Mr. Agrim Arora and Ms. Umang Motiyani, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr Zoheb Hossain, Mr Sanjeev Menon, Mr. Vivek Gurnani & Ms. Pranjal Tripathi, Advs. for NAA/CCI/DGPA.

68

WITH

+

W.P.(C) 14835/2022

M/S AIRMID REAL ESTATE LTD.

.....Petitioner

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

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr Rajesh Kumar, SPC and Ms Pragya Yadav, Adv for UOI.
Mr Zoheb Hossain, Mr Sanjeev Menon, Mr. Vivek Gurnani & Ms. Pranjal Tripathi, Advs. for NAA/CCI/DGPA.

69

WITH

+

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

ARIHANT SUPERSTRUCTURES LTD.

.....Petitioner

Through: Mr. Puneet Agarwal, Ms. Sakshi Bisht, Mr. Yuvraj Singh, Mr. Chetan Kr. Shukla, Ms. Shruti Garg and Mr. Himanshu Shukla, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Manish Kumar, SPC for UOI. (M: 9971493975)
Ms. Anushree Narain, SSC with Mr. Naman Choula, Adv. for GST Council.
Mr Zoheb Hossain, Mr Sanjeev Menon, Mr. Vivek Gurnani & Ms. Pranjal Tripathi, Advs. for NAA/CCI/DGPA.



70 WITH
+ **W.P.(C) 16266/2022 & CM APPL. 50925/2022, CM APPL. 50926/2022**

PRASU INFRABUILD PVT LTD.Petitioner
Through: Mr Tarun Jain & Mr Divyansh Singh,
Adv. (M: 9810717657)

versus
UNION OF INDIA & ORS.Respondents
Through: Mr Zoheb Hossain, Mr Sanjeev Menon,
Mr. Vivek Gurnani & Ms. Pranjal
Tripathi, Adv. for NAA/CCI/DGPA.

71 WITH
+ **W.P.(C) 16890/2022 & CM APPL. 53510/2022, CM APPL. 53511/2022, CM APPL. 53512/2022**

BHAGWATI INFRAPetitioner
Through: Mr. Bharat Raichandani, Adv.
versus
UNION OF INDIA & ORS.Respondents
Through: Mr. Chiranjiv Kumar, Dr. Dharam
Deshna, Adv. for UOI.
Mr Zoheb Hossain, Mr Sanjeev Menon,
Mr. Vivek Gurnani & Ms. Pranjal
Tripathi, Adv. for NAA/CCI/DGPA.

72 WITH
+ **W.P.(C) 246/2023 & CM APPL. 939/2023, CM APPL. 940/2023**
M/S BHARTIYA URBAN PVT LTD (FORMERLY, BHARTIYA
CITY DEVELOPERS PVT LTD)Petitioner
Through: Mr. Abhishek A. Rastogi, Adv.
versus
UNION OF INDIA AND OTHERS & ANR.Respondents
Through: Mr Zoheb Hossain, Mr Sanjeev Menon,
Mr. Vivek Gurnani & Ms. Pranjal
Tripathi, Adv. for NAA/CCI/DGPA.

73 WITH
+ **W.P.(C) 3866/2023 & CM APPL. 15035/2023**
ATS HOMES PVT LTD.Petitioner
Through: Mr. Puneet Agarwal, Ms. Sakshi Bisht,



Mr. Yuvraj Singh, Mr. Chetan Kr. Shukla, Ms. Shruti Garg and Mr. Himanshu Shukla, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

Ms. Anushree Narain, SSC with Mr. Naman Choula, Adv. for GST Council. Mr Zoheb Hossain, Mr Sanjeev Menon, Mr. Vivek Gurnani & Ms. Pranjal Tripathi, Advs. for NAA/CCI/DGPA.

74

WITH

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W.P.(C) 11180/2023 & CM APPL. 43445/2023, CM APPL. 43446/2023

M/S ATS TOWNSHIP PVT LTD.

.....Petitioner

Through:

Mr. Puneet Agarwal, Ms. Sakshi Bisht, Mr. Yuvraj Singh, Mr. Chetan Kr. Shukla, Ms. Shruti Garg and Mr. Himanshu Shukla, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

Mr. Naginder Benipal, SPC for UOI with Mr. Shivam Chanana, Mr. Ankit Siwach, Mr. Udit Vaghela, Mr. Jaskaran Singh, Mr. Arjun Baliyan and Mr. Saarthak Sethi, Advocates. (M: 9671594417)

Ms. Anushree Narain, SSC with Mr. Naman Choula, Adv. for GST Council. Mr Zoheb Hossain, Mr Sanjeev Menon, Mr. Vivek Gurnani & Ms. Pranjal Tripathi, Advs. for NAA/CCI/DGPA.

75

WITH

+

W.P.(C) 11910/2023

PAREENA INFRASTRUCTURE PVT. LTD.

.....Petitioner

Through:

Mr. Vineet Bhatia and Mr. Keshav Garg, Advs.

versus



UNION OF INDIA AND ORS.

.....Respondents

Through: Mr Piyush Beriwal, Ms Jyotsna Vyas
& Ms Ruchita Srivastava, Advs. for R-1.

Ms. Anushree Narain, SSC with Mr.
Naman Choula, Adv. for GST Council.

76

+

WITH

W.P.(C) 14137/2023

M/S SALARPURIA SIGNUM COMPLEX LLP

.....Petitioner

Through:

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

77

+

WITH

W.P.(C) 14681/2023 & CM APPL. 58468/2023(Ex.)

ADHIRAJ CONSTRUCTIONS PVT LTD.

.....Petitioner

Through: Mr. Bharat Raichandani, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Sushil Raaja, SPC, UOI. (M:
9212717171)

Mr Zoheb Hossain, Mr Sanjeev Menon,
Mr. Vivek Gurnani & Ms. Pranjali
Tripathi, Advs. for NAA/CCI/DGPA.

78

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WITH

W.P.(C) 378/2019

HINDUSTAN UNILEVER LIMITED

.....Petitioner

Through: Mrs. Vanita Bhargava, Mr. Ajay
Bhargava and Ms. Nandita Chauhan,
Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Vikrant N Goyal & Mr. Arun
Kumar Yadav, Advs. for R-1. (M:
9953228888)

79

+

WITH

W.P.(C) 1418/2019

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



PROPRIETOR

.....Petitioner

Through:

Versus

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

Through:

80

WITH

+

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. Himanshu Pathak, SPC with Mr.
Amit Singh, Adv. for R-1/UOI.
Mr. Gibran Naushad, Sr.SC with Mr.
Suraj Shekhar Singh and Mr. Harsh
Singhal, Adv. (M: 9560430864)

81

WITH

+

W.P.(C) 4213/2019

ABBOTT HEALTHCARE PRIVATE
LIMITED & ANR.

....Petitioners

Through: Mrs. Vanita Bhargava, Mr. Ajay
Bhargava and Ms. Nandita Chauhan,
Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

Mr. Ripudaman Bhardwaj, CGSC for
UOI.

82

WITH

+

W.P.(C) 5558/2019 & CM APPL. 24368/2019

UNICHARM INDIA PVT. LTD.

.....Petitioner

Through:

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

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

83

WITH

+

W.P.(C) 7743/2019



RECKITT BENCKISER INDIA PRIVATE LIMITEDPetitioner

Through:

versus

UNION OF INDIA THROUGH ITS
SECRETARY & ORS.

.....Respondents

Through: Mr. Sushil Raaja, SPC, UOI.ss
Mr. Ruchesh Sinha, Sr. St. Counsel,
GST with Ms. Upasna Vashistha, Adv.
(M: 7456977814)
Mr. Syed Abdul Haseeb, CGSC. (M:
9811962385)
Mr Zoheb Hossain, Mr Sanjeev Menon,
Mr. Vivek Gurnani & Ms. Pranjali
Tripathi, Advs. for NAA/CCI/DGPA.

84

+

WITH

W.P.(C) 8162/2019

AFFINITY ENTERPRISES

.....Petitioner

Through:

versus

UNION OF INDIA THROUGH ITS
SECRETARY & ORS.

.....Respondents

Through: Mr. Gibran Naushad, Sr.SC with Mr.
Suraj Shekhar Singh and Mr. Harsh
Singhal, Advs.
Mr. Ravi Chawla, St. Standing Counsel
with Mr. Himanshu Sood, Adv. for
NAA.

85

+

WITH

W.P.(C) 9053/2019

UNICHARM INDIA PVT. LTD.

.....Petitioner

Through:

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr Piyush Beriwal, Ms Jyotsna Vyas &
Ms Ruchita Srivastava, Advs. for R-1.

86

+

WITH

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

NESTLE INDIA LTD. & ANR.

.....Petitioners



Through: Mr. V. Lakshmikumaran, Mr. Yogendra Aldak, Mr. Agrim Arora and Ms. Umang Motiyani, Advs.

versus
UNION OF INDIA & ORS.Respondents

Through:
WITH
87 + **W.P.(C) 1780/2020**
JOHNSON & JOHNSON PVT.LTDPetitioner

Through: Mr. V. Lakshmikumaran, Mr. Yogendra Aldak, Mr. Agrim Arora and Ms. Umang Motiyani, Advs.

versus
UNION OF INDIA & ORS.Respondents

Through: Mr Zoheb Hossain, Mr Sanjeev Menon, Mr. Vivek Gurnani & Ms. Pranjal Tripathi, Advs. for NAA/CCI/DGPA.

88 + WITH
W.P.(C) 2490/2020
JOHNSON & JOHNSON PVT LTD.Petitioner

Through: Mr. V. Lakshmikumaran, Mr. Yogendra Aldak, Mr. Agrim Arora and Ms. Umang Motiyani, Advs.

versus
UNION OF INDIA & ORS.Respondents

Through:
WITH
89 + **W.P.(C) 3737/2020**
PHILIPS INDIA LIMITED.Petitioner

Through:
versus
UNION OF INDIA & ORS.Respondents

Through: Mr Zoheb Hossain, Mr Sanjeev Menon, Mr. Vivek Gurnani & Ms. Pranjal Tripathi, Advs. for NAA/CCI/DGPA.

90 + WITH
W.P.(C) 4345/2020
RECKITT BENCKISER INDIA PRIVATE LIMITEDPetitioner



- Through:
versus
UNION OF INDIA AND ORS & ORS.Respondents
Through: Mr. Ruchesh Sinha, Sr. St. Counsel,
GST with Ms. Upasna Vashistha, Adv.
Mr Zoheb Hossain, Mr Sanjeev Menon,
Mr. Vivek Gurnani & Ms. Pranjal
Tripathi, Advs. for NAA/CCI/DGPA.
- 91
+
WITH
W.P.(C) 4375/2020
M/S PATANJALI AYURVED LTDPetitioner
Through: Mr Ashwarya Sharma & Ms Kinjal
Shrivastava, Advs. (M: 8299285479)
versus
UNION OF INDIA & ORS.Respondents
Through: Mr Zoheb Hossain, Mr Sanjeev
Menon, Mr. Vivek Gurnani & Ms.
Pranjal Tripathi, Advs. for
NAA/CCI/DGPA.
- 92
+
WITH
W.P.(C) 4516/2020
MCNROE CONSUMER PRODUCTS PVT. LTD.Petitioner
Through: Mr. Tarun Gulati, Sr. Adv. with Mr.
Kumar Visalaksh, Mr. Udit Jain, Mr.
Arihant Tater, Mr. Saurabh Dugar and
Mr. Ajitesh Dayal Singh, Advs.
versus
UNION OF INDIA & ORS.Respondents
Through:
- 93
+
WITH
W.P.(C) 4607/2020
AFFINITI ENTERPRISESPetitioner
Through:
versus
UNION OF INDIA & ORS.Respondents
Through: Mr. Gibran Naushad, Sr.SC with Mr.
Suraj Shekhar Singh and Mr. Harsh
Singhal, Advs.



94

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WITH
W.P.(C) 7412/2020 & CM APPL. 24800/2020
SAMSUNG INDIA ELECTRONICS PVT LTDPetitioner
Through: Mr. Puneet Agarwal, Ms. Sakshi Bisht,
Mr. Yuvraj Singh, Mr. Chetan Kr.
Shukla, Ms. Shruti Garg and Mr.
Himanshu Shukla, Advs.
versus
UNION OF INDIA & ORS.Respondents
Through: Mr Zoheb Hossain, Mr Sanjeev
Menon, Mr. Vivek Gurnani & Ms.
Pranjal Tripathi, Advs. for
NAA/CCI/DGPA.

95

+

WITH
**W.P.(C) 10901/2020 & CM APPL. 34163/2020, CM APPL.
34162/2020(Ex.)**
S.C. JOHNSON PRODUCTS PVT. LTD.Petitioner
Through: Mr. Rajat Bose, Adv. (M: 9990008414)
versus
UNION OF INDIA, THROUGH ITS
SECRETARY & ORS.Respondents
Through: Ms. Nidhi Raman, CGSC with Mr.
Mayank Sansanwal, Adv. (M:
9555672532)

96

+

WITH
W.P.(C) 1366/2021
M/S TATA STARBUCKS PRIVATE LIMITEDPetitioner
Through: Mr. Mr. Rohan Shah, Sr. Adv. with Mr.
Mohammed Anajwalla, Adv.
versus
UNION OF INDIA & ORS.Respondents
Through:

97

+

WITH
W.P.(C) 1593/2021
RAYMOND CONSUMER CARE LTD.Petitioner
Through: Mr. V. Lakshmikumaran, Mr. Yogendra
Aldak, Mr. Agrim Arora and Ms.
Umang Motiyani, Advs.



98
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versus
UNION OF INDIA & ORS.Respondents
Through:
WITH
W.P.(C) 2785/2021 & CM APPL. 8368/2021
SAMSUNG INDIA ELECTRONICS PVT LTDPetitioner
Through: Mr. Puneet Agarwal, Ms. Sakshi Bisht,
Mr. Yuvraj Singh, Mr. Chetan Kr.
Shukla, Ms. Shruti Garg and Mr.
Himanshu Shukla, Advts.

99
+
versus
UNION OF INDIA & ORS.Respondents
Through: Mr Zoheb Hossain, Mr Sanjeev Menon,
Mr. Vivek Gurnani & Ms. Pranjal
Tripathi, Advts. for NAA/CCI/DGPA.
WITH
W.P.(C) 2897/2021
ITC LIMITED & ANR.Petitioners
Through: Mr. Ajay Aggarwal, Adv.

100
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versus
UNION OF INDIA & ORS.Respondents
Through: Mr Piyush Beriwal, Ms Jyotsna Vyas &
Ms Ruchita Srivastava, Advts. for R-1.
WITH
W.P.(C) 3254/2021
GILLETTE INDIA LTDPetitioner
Through: Mr. V. Lakshmikumaran, Mr. Yogendra
Aldak, Mr. Agrim Arora and Ms.
Umang Motiyani, Advts.

101
+
versus
UNION OF INDIA & ORS.Respondents
Through: Mr. Satya Ranjan Swain, SPC with Mr.
Kautilya Birat, Adv.
WITH
W.P.(C) 3306/2021
PROCTER AND GAMBLE HOME PRODUCTS
PVT LTDPetitioner
Through: Mr. V. Lakshmikumaran, Mr. Yogendra



Aldak, Mr. Agrim Arora and Ms.
Umang Motiyani, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

Mr. Ripudaman Bhardwaj, CGSC for
UOI.

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

102

WITH

+

W.P.(C) 3327/2021

PROCTER AND GAMBLE HYGIENE AND
HEALTH CARE LTD

.....Petitioner

Through:

Mr. V. Lakshmikumaran, Mr. Yogendra
Aldak, Mr. Agrim Arora and Ms.
Umang Motiyani, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

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

103

WITH

+

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

SAMSUNG INDIA ELECTRONICS PVT LTD.

.....Petitioner

Through:

Mr. Puneet Agarwal, Ms. Sakshi Bisht,
Mr. Yuvraj Singh, Mr. Chetan Kr.
Shukla, Ms. Shruti Garg and Mr.
Himanshu Shukla, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

Mr. Rakesh Kumar, CGSC.

104

WITH

+

**W.P.(C) 12557/2022 & CM APPL. 38027/2022, CM APPL.
38028/2022**

L OREAL INDIA PRIVATE LIMITED

.....Petitioner

Through:

Mr. V. Lakshmikumaran, Mr. Yogendra
Aldak, Mr. Agrim Arora and Ms.
Umang Motiyani, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents



- 105
+
Through: Mr Zoheb Hossain, Mr Sanjeev Menon,
Mr. Vivek Gurnani & Ms. Pranjal
Tripathi, Advs. for NAA/CCI/DGPA.
- WITH
W.P.(C) 15169/2022
GELENMARK PHARMACEUTICAL
LIMITED AND ANR.Petitioners
- Through: Mr. Rohan Shah, Sr. Advocate with
Mr. Mohammed Anajwalla, Adv.
- versus
UNION OF INDIA AND ORS.Respondents
- Through: Mr. Sushil Kumar Pandey, Sr. Panel
Counsel for UOI.
Mr Zoheb Hossain, Mr Sanjeev Menon,
Mr. Vivek Gurnani & Ms. Pranjal
Tripathi, Advs. for NAA/CCI/DGPA.
- 106
+
WITH
W.P.(C) 17073/2022 & CM APPL. 54098/2022
ALLERGAN HEALTHCARE INDIA PVT. LTD.Petitioner
- Through: Mr. Sparsh Bhargava, Ms. Ishita Far
Saiya, Mr. Apoorv Shukla, Ms.
Vanshika Taneja and Mr. Jaidev
Prasada, Advs.
- versus
UNION OF INDIA & ORS.Respondents
- Through: Mr Zoheb Hossain, Mr Sanjeev Menon,
Mr. Vivek Gurnani & Ms. Pranjal
Tripathi, Advs. for NAA/CCI/DGPA.
- 107
+
WITH
W.P.(C) 4131/2020
MS. SAMSONITE SOUTH ASIA PVT. LTD.Petitioner
- Through: Mr. Rohan Shah, Sr. Adv. with Mr.
Mohammed Anajwalla, Adv.
- versus
UNION OF INDIA & ORS.Respondents
- 108
+
WITH



+

W.P.(C) 7736/2020

M/S PRASAD MEDIA CORPORATION PVT. LTD.Petitioner

Through: Mr. V. Lakshmikumaran, Mr. Yogendra Aldak, Mr. Agrim Arora and Ms. Umang Motiyani, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

109

WITH

+

W.P.(C) 8229/2020

LITECON INDUSTRIES PVT.LTD.Petitioner

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

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

110

WITH

+

W.P.(C) 8705/2022 & CM APPL. 26239/2022, CM APPL. 26240/2022

M/S TATA PLAY LIMITEDPetitioner

Through: Mr. Rohan Shah, Sr. Advocate with Mr. Mohammed Anajwalla, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

Mr. Abhishek Saket, SPCG with Mr. Manish Madhukar, Mr. Abhigyan, Ms. Amruta Padhi & Ms. Reya Paul, Advs. (M: 8376800073)

Mr Zoheb Hossain, Mr Sanjeev Menon, Mr. Vivek Gurnani & Ms. Pranjal Tripathi, Advs. for NAA/CCI/DGPA.

111

WITH

+

W.P.(C) 13715/2022 & CM APPL. 45056/2022, CM APPL. 45505/2022, CM APPL. 41879/2022

NY CINEMAS LLPPetitioner

Through: Mr. Mihir Naniwadekar, Mr. Prateek



K. Chadha, Mr. Ruturaj Gurjar, Mr.
Sreekar Aechuri and Mr. Aniket
Chauhan & Ms. Surbhi Soni, Advs.

versus

UNION OF INDIA ORS.

.....Respondents

Through:

Mr. Sushil Kumar Pandey, Sr. Panel
Counsel for UOI.

Mr Zoheb Hossain, Mr Sanjeev Menon,
Mr. Vivek Gurnani & Ms. Pranjal
Tripathi, Advs. for NAA/CCI/DGPA.

112

AND

+ **W.P.(C) 15289/2022 & CM APPL. 47442/2022, CM APPL.
47443/2022**

ANUTONE ACOUSTICS LIMITED

.....Petitioner

Through:

Mr. V. Lakshmikumaran, Mr. Yogendra
Aldak, Mr. Agrim Arora and Ms.
Umang Motiyani, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

Mr. Sushil Kumar Pandey, SPC for
UOI.

Mr Zoheb Hossain, Mr Sanjeev Menon,
Mr. Vivek Gurnani & Ms. Pranjal
Tripathi, Advs. for NAA/CCI/DGPA.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

%

13.08.2025

1. This hearing has been done through hybrid mode.
2. All the present petitions in this batch arise out of the orders passed by the National Anti-Profiteering Authority (*hereinafter*, 'NAPA'). The said Authority was initially constituted under Section 171 of the Central Goods and Service Tax Act, 2017 (*hereinafter*, 'CGST Act') but was, thereafter,



disbanded due to various amendments.

3. In place of NAPA, the Competition Commission of India (*hereinafter*, 'CCI') was vested with the powers under the CGST Act *vide Notification No. 23/2022– Central Tax* dated 23rd November, 2022. Simultaneously, relevant provisions in the CGST Rules, 2017, were also omitted/amended on the same date i.e. 23rd November, 2022.

4. Finally, vide Notification No. 18/2024 dated 30th September, 2024, the Principal Bench of GST, Appellate Tribunal has been empowered to discharge the functions, which were earlier being discharged by NAPA. The said notification is extracted herein below:

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification No. 18/2024 – Central Tax | Dated: 30th September, 2024

S.O. 4268(E).—In exercise of the powers conferred by sub-section (2) of section 171 read with sub-section (1) and second proviso to sub-section (5) of section 109 of the **Central Goods and Services Tax Act, 2017** (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Goods and Services Tax Council, hereby empowers the Principal Bench of the Appellate Tribunal, constituted under sub-section (3) of section 109 of the said Act, to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by that registered person.

2. This notification shall come into force with effect from the 1st day of October, 2024.

[F. No. CBIC-20016/25/2024-GST]
RAGHAVENDRA PAL SINGH, Director

5. In the present batch of writ petitions, the orders, which were passed by NAPA at the relevant point of time, have been challenged. Along with the



said orders, challenge has also been raised to the Rules 126, 133, 176 of the CGST Rules, 2017 and other provisions of the CGST Act and Rule, as being unconstitutional.

6. The Coordinate bench of this Court, vide order dated 29th January, 2024 in a batch of matters with lead matter being ***W.P.(C) 7743/2019*** titled ***Reckitt Benckiser India Pvt. Ltd. v. Union of India*** upheld the constitutional validity of the CGST Rules and provisions of CGST Act, including Section 171 of the CGST Act and observed that the specific orders, which have been passed in each of the matters, have to be adjudicated on merits. The relevant portions of the said judgment are set out below:

“159. Section 171 of the Act, 2017 is widely worded and does not limit the scope of examination to only goods and services in respect of which a complaint is received. The scope of powers of the DGAP is provided for in Rule 129 of the Rules, 2017. From a reading of the said Rule especially the expression ‘any supply of goods or services’ used in sub-rule (2) of Rule 129, it is apparent that the scope of the DGAP’s powers is very wide and is not limited to the goods or services in relation to which a Complaint is received. The word ‘any’ includes within its scope ‘some’ as well as ‘all’.

160. In any event, the ignorance of the consumer or lack of information or surrounding complexity in the supply chain cannot be permitted to defeat the objective of a consumer welfare regulatory measure and it is in this light that the subject provision is required to be construed.

161. In the context of similar powers of investigation exercised by the Director General under the Competition Act, 2002, the Supreme Court in Excel



Crop Care Ltd. vs. Competition Commission of India, (2017) 8 SCC 47, has held that the Director General would be well within its powers to investigate and report on matters not covered by the complaint or the reference order of the Commission, and an interpretation to the contrary would render the entire purpose of investigation nugatory. The High Court of Delhi in Cadila Healthcare Ltd. & Anr. vs. CCI & Ors., (2018) SCCOnline Del 11229, relying on the judgment of the Supreme Court in Excel Crop Care (supra) has clarified in express terms that the scope of investigation by the Director General is not restricted to the matter stated in the Complaint and includes other allied as well as unenumerated matters. Consequently, the expansion of investigation or proceedings beyond the scope of the complaint is not ultra vires the statute.

ACKNOWLEDGMENT

162. Before parting with the present batch of matters, this Court places on record its appreciation for the assistance rendered by all the learned counsel, who appeared, in particular, Mr. Amar Dave, learned Amicus Curiae, Mr. V. Lakshmikumaran and Mr. Zoheb Hossain, Advocates as they filed not only multiple written submissions but also ensured that hearing in the present batch of matters (exceeding 100 cases) was conducted in an orderly and proper manner.

TO SUM UP

163. Keeping in view the aforesaid conclusions, the constitutional validity of Section 171 of Act, 2017 as well as Rules 122, 124, 126, 127, 129, 133 and 134 of the Rules, 2017 is upheld. This Court clarifies that it is possible that there may be cases of arbitrary exercise of power under the anti-profiteering mechanism by enlarging the scope of the proceedings beyond the jurisdiction or on account of not considering the genuine basis of variations in other factors such as



cost escalations on account of which the reduction stands offset, skewed input credit situations etc. However, the remedy for the same is to set aside such orders on merits. What will be struck down in such cases will not be the provision itself which invests such power on the concerned authority but the erroneous application of the power.”

7. The said judgment dated 29th January, 2024 has been challenged by some of the Petitioners and the said challenge is pending before the Supreme Court.

8. In the meantime, the question before this Court is whether each of the matters would have to be adjudicated on facts in these writ petitions. Mr. Rastogi, Id. Counsel for the Petitioners in some of the matters submits that the GST Appellate Tribunal is now finally functional and is already passing some orders on the issue of anti-profiteering. One such sample order has also been handed over to the Court.

9. On the other hand, Mr. Tarun Gulati, Id. Senior Counsel appearing for Petitioners in some of the matters submits that NAPA has been replaced with the GST Appellate Tribunal vide notification dated 30th September, 2024 and it is exercising original jurisdiction of the GST, therefore, it cannot be deciding appeals over orders passed by the NAPA.

10. Thus, if the matters have to be sent back to the GST Appellate Tribunal, the impugned orders passed by NAPA have to be set aside and remanded to the GST Appellate Tribunal. On the other hand, Id. Counsel appearing for the Union of India submits that they would like to seek instructions in the matter.

11. Heard Id. Counsels for the parties.



12. In the opinion of this Court, there are different approaches which are being suggested by various counsels for proceeding with the present batch of petitions. However, one fact that deserves to be highlighted is that NAPA has directed further investigation in some of the matters. Such investigations may actually be going on presently as well, unless there is some interim order directing otherwise.

13. The GST Appellate Tribunal is also seized of certain matters in its capacity as the original forum where such further investigations may be going on.

14. Thus, the question that arises is whether these matters ought to be relegated to the GST Appellate Tribunal and if so, in what manner and if not, in what manner the matters are to be decided on merits. The orders passed by NAPA have detailed discussion on facts, including the manner of pricing and how benefits ought to be passed on to consumers. On all these aspects, Id, counsel appearing for the parties are directed to seek instructions.

15. Insofar as the written submissions which were directed to be filed by all parties are concerned, Id. Nodal Counsel informs the Court that out of all these petitions, seven written submissions have been received in the following petitions:



ITEM NOS.	CASE NO.	CASE TITLE	WS & COMPILATION
15 - 33		RETAIL MATTERS	
15	W.P.(C)-12647/2018	LIFESTYLE INTERNATIONAL PVT. LTD. V/S UNION OF INDIA & ORS.	WS & COMPILATION SHARED
17	W.P.(C)-2347/2019	JUBILANT FOODWORKS LTD. & ANR. V/S UNION OF INDIA & ORS.	WS SHARED
18	W.P.(C)-1171/2020	IFB INDUSTRIES LTD, V/S NATIONAL ANTI-PROFITEERING AUTHORITY & ANR.	WS SHARED
34 - 77		REAL ESTATE MATTERS	
46	W.P.(C)-3910/2020	MACROTECH DEVELOPERS LTD. (FORMERLY KNOWN AS M/S LODHA DEVELOPERS LTD.) & ANR V/S UNION OF INDIA & ORS	WS SHARED
70	W.P.(C)-16266/2022	PRASU INFRABUILD PVT LTD V/S UNION OF INDIA & ORS.	WS SHARED
78 - 104		FMCG MATTERS	
92	W.P.(C)-4516/2020	MENROE CONSUMER PRODUCTS PVT. LTD. V/S UNION OF INDIA & ORS.	WS SHARED
105 - 106		PHARMA MATTERS	
106	W.P.(C) 17073/2022	ALLERGAN HEALTHCARE INDIA PVT. LTD V/S UNION OF INDIA & ORS.	WS SHARED
107 - 112		OTHER MATTERS	

16. In the remaining matters, however, the written submissions are yet to be filed. Let the written submissions in remaining matters be also filed within four weeks. No further opportunity shall be granted.

17. The Court is informed that on behalf of the Department, Mr. N. Venkataraman and Mr. Chetan Sharma, Id. ASGs have to argue in these matters. If so, Id. ASGs be informed of today's orders and all counsels shall be ready to make submissions on the next date of hearing.



18. List on 23rd September, 2025 at 2:30 PM.
19. Interim orders, wherever operating, shall continue.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 13, 2025/dk/ss