

18.04.2026

1

PRONOUNCEMENT OF JUDGMENT

COURT NO. 33

HON'BLE MS.JUSTICE PRATHIBA M. SINGH

HON'BLE MS.JUSTICE SHAIL JAIN

CLICK HERE FOR VC

<https://dhcvirtualcourt.webex.com/meet/dhcvirtualcourt6>

AT 10:30 A.M.

1 . W.P.(C) 12512/2021

M/S KANIKA EXPORTS

.....Petitioner

Through: Mr. N.K. Sharma, Mr. Deepak Gautam & Mr. Dinesh Parashar, Advs.

versus

UNION OF INDIA & ORS.

....Respondent

Through: Mr. Aditya Singla SSC CBIC Mr. Virender Pratap Singh Charak,

Ms. Shubhra Parashar & Ms. Priya Shukla, Advs.

2.W.P.(C) 17538/2022

M/S MALIK SEASONING AND SPICES PRIVATE LIMITED

.....Petitioner

Through: Mr. N.K. Sharma, Mr. Deepak Gautam & Mr. Dinesh Parashar, Advs.

versus

COMMISSIONER OF GOODS AND SERVICE TAX.

....Respondent

Through: Mr. Aditya Singla SSC CBIC

18.04.2026

2

PRONOUNCEMENT OF JUDGMENT

COURT NO. 06

DIVISION BENCH-IX

HON'BLE MR.JUSTICE ANIL KSHETARPAL

HON'BLE MR.JUSTICE AMIT MAHAJAN

<https://delhihighcourt.webex.com/meet/dhcecourtv7>

AT 10:30 A.M

1. FAO (COMM) 98/2026

AUSTIN HYUNDAI (AUSTIN DISTRIBUTORS

PVT LTD)

.....Appellant

Through: Mr. Samrat Nigam, Sr. Adv. with Ms. Archana Sonthalia, Ms. Prachi Pratap, Dr. Prashant

Pratap, Mr. Amjid Maqbool, Ms. Anupriya Dixit, and Ms. Pallavi Pratap, Advs.

versus

AXALTA COATING SYSTEMS INDIA

PVT LTD

.....Respondent

Through: Mr. Piyush Sharma and Mr. Armaan Verma, Advs.