

10.12.2024

PRONOUNCEMENT OF JUDGMENT

COURT NO. 37
HON'BLE MR.JUSTICE YASHWANT VARMA
HON'BLE MR.JUSTICE RAVINDER DUDEJA

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AT 02.15 P.M.

1 W.P.(C) 4831/2021
M/S VOS TECHNOLOGIES INDIA PVT. LTD.Petitioner
Through: Mr. Prem Ranjan Kumar, and
Ms. Poojan Malhotra,
Advocates.

versus

THE PRINCIPAL ADDITIONAL DIRECTOR GENERAL &
ANR.Respondents
Through: Mr. Harpreet Singh, Sr. St.
Counsel with Ms. Suhani and
Mr. Jatin Kumar Gaur, Adv.

2 W.P.(C) 4832/2021
M/S AMYRA TECHNICA PVT.LTD.Petitioner
Through: Mr. Prem Ranjan Kumar, and
Ms. Poojan Malhotra,
Advocates.

versus

THE PRINCIPAL ADDITIONAL DIRECTOR GENERAL &
ANR. Respondents.

Through: Mr. Harpreet Singh, Sr. St.
Counsel with Ms. Suhani and
Mr. Jatin Kumar Gaur, Adv.

3 W.P.(C) 15202/2023 & CM APPL. 60768/2023 (Stay)

M/S R ANIL KUMAR & ANR.Petitioner

Through: Mr. Sunil Dalal, Sr. Adv. with
Ms. Shikha Sapra, Mr. Piyush
Kumar, Ms. Reena Rawat, Mr.
Nikhil Beniwal, Mr. Navish
Bhati, Mr. Mahabir Singh, Mr.
Archit Jindal and Mr. Akash
Gupta, Advs.

versus

ADDITIONAL DIRECTOR GENERAL, DIRECTORATE OF
REVENUE INTELLIGENCE & ANR.Respondents

Through: Mr. Anurag Ojha, Sr. St. Counsel
with Mr. Subham Kumar, Mr.
Vipul Kumar and Mr. Abhishek,
Adv. for R-1.
Mr. Aditya Singla, SSC with Ms.
Charu Sharma, Mr. Ritvik Saha
and Mr. Raghav Bakshi,
Advocates.

4 W.P.(C) 6193/2021

LAXMI SALES CORPORATIONPetitioner

Through: Mr. Prem Ranjan Kumar, and
Ms. Poojan Malhotra,
Advocates.

versus

THE PRINCIPAL ADDITIONAL
DIRECTOR GENERALRespondent

Through: Mr. Harpreet Singh, Sr. St.
Counsel with Ms. Suhani and
Mr. Jatin Kumar Gaur, Adv.

- 5 W.P.(C) 3147/2023
M/S MOHIT INTERNATIONAL THROUGH, PROP. HARSH
ANIL KUMAR VASAPetitioner
Through: Mr. V.V.Gautam, Ms. Nitu
Barik, Ms. Priya Bhatia, Advs.
versus
COMMISSIONER OF CUSTOMS AIR CARGO COMPLEX
(EXPORTS) & ORS.Respondents
Through: Mr. Harpreet Singh, SSC
Mr. Anurag Ojha, Sr. St. Counsel
with Mr. Subham Kumar, Mr.
Vipul Kumar and Mr. Abhishek,
Adv.
- 6 W.P.(C) 10289/2023 & CM APPL. 22837/2024 (Stay)
SHEEL NARAIN GUPTAPetitioner
Through: Dr. Prabhat Kumar and Mr.
Karan Kanwal, Advs.
versus
COMMISSIONER OF CUSTOMS ADJUDICATION AND
ORSRespondent
Through: Mr. Anurag Ojha, Sr. St. Counsel
with Mr. Subham Kumar, Mr.
Vipul Kumar and Mr. Abhishek,
Adv. for R-2.
- 7 W.P.(C) 12425/2023 & CM APPL. 49000/2023 (Stay)
ASHISH JAIN & ORS.Petitioners
Through: Mr. Sunil Dalal, Sr. Adv. with
Ms. Shikha Sapra, Mr. Piyush
Kumar, Ms. Reena Rawat, Mr.
Nikhil Beniwal, Mr. Navish
Bhati, Mr. Mahabir Singh, Mr.
Archit Jindal and Mr. Akash
Gupta, Advs.
versus
ADDITIONAL DIRECTOR GENERAL, DIRECTORATE OF
REVENUE INTELLIGENCE & ANR.Respondents

Through: Mr. Anurag Ojha, Sr. St. Counsel
with Mr. Subham Kumar, Mr.
Vipul Kumar and Mr. Abhishek,
Adv.
Mr. Aakarsh Srivastava, St.
Counsel with Mr. Vaibhav
Gupta, Adv. for R-2.

8 W.P.(C) 13509/2023 & CM APPL. 64301/2023 (Stay)

ACRY MONOMERS INDIA PVT LTD & ORS.Petitioners

Through: Mr. Prem Ranjan Kumar, and
Ms. Poojan Malhotra,
Advocates.

versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF
REVENUE INTELLIGENCE & ANR.Respondents

Through: Mr. Anurag Ojha, Sr. St. Counsel
with Mr. Subham Kumar, Mr.
Vipul Kumar and Mr. Abhishek,
Adv.
Mr. Aakarsh Srivastava, St.
Counsel with Mr. Vaibhav
Gupta, Adv. for R-2.

9 W.P.(C) 15971/2023 & CM APPL. 64259/2023 (Stay)

NAVSHAKTI INDUSTRIES PVT LTD
AND ANR

...Petitioners

Through: Mr. T.P.S.Kang, Md. Zunaid and
Mr. Mohek Gupta, Advs.

versus

UNION OF INDIA AND ORS.Respondents

Through: Ms. Gigi George and Mr.
Dheeraj Singh, Adv. for R-1.
Ms. Bakshi Vinita, SPC.
Mr. Aakarsh Srivastava, St.
Counsel with Mr. Vaibhav
Gupta, Adv. for R-2.

- 10 W.P.(C) 16126/2023 & CM APPL. 64821/2023 (Stay)
M/S SUNNY SALESPetitioner
Through: Mr. Sunil Dalal, Sr. Adv. with
Ms. Shikha Sapra, Mr. Piyush
Kumar, Ms. Reena Rawat, Mr.
Nikhil Beniwal, Mr. Navish
Bhati, Mr. Mahabir Singh, Mr.
Archit Jindal and Mr. Akash
Gupta, Advs.
- versus
- COMMISSIONER OF CUSTOMS (ADJUDICATION) DELHI &
ANR.Respondents
Through: Mr. Aditya Singla, SSC with Ms.
Charu Sharma, Mr. Ritvik Saha
and Mr. Raghav Bakshi,
Advocates
- 11 W.P.(C) 16163/2023 & CM APPL. 65012/2023 (Stay)
CITY PAPERPetitioner
Through: Mr. T.P.S.Kang, Md. Zunaid and
Mr. Mohek Gupta, Advs.
- versus
- UNION OF INDIA AND ORSRespondents
Through: Ms. Gigi George and Mr.
Dheeraj Singh, Adv. for R-1
Mr. Gibran Naushad, SSC.
Mr Ranvir Singh, CGSPC with
Mr. A.K.Singh, Adv.
Mr. Anurag Ojha, Sr. St. Counsel
with Mr. Subham Kumar, Mr.
Vipul Kumar and Mr. Abhishek,
Adv. for R-4.

- 12 W.P.(C) 6146/2024 & CM APPL. 25563/2024 (Stay)
SUPERTECH ENGINEERSPetitioner
Through: Dr. Prabhat Kumar and Mr.
Karan Kanwal, Advs.
versus

COMMISSIONER OF CENTRAL TAX DELHI WEST AND
ANRRespondents
Through: Mr. Gibran Naushad, SSC.
Mr. Anurag Ojha, Sr. St.
Counsel with Mr. Subham
Kumar, Mr. Vipul Kumar and
Mr. Abhishek, Adv. for Resp.

- 13 W.P.(C) 16193/2023 & CM APPL. 65092/2023 (Stay)
NAVSHAKTI INDUSTRIES PVT LTD
AND ANRPetitioners
Through: Mr. T.P.S.Kang, Md. Zunaid
and Mr. Mohek Gupta, Advs.
versus

UNION OF INDIA AND ORSRespondents
Through: Mr. J.K.Tripathi, SPC for R-1
and Ms. Bakshi Vinita, SPC
Mr. Gibran Naushad, SSC.

- 14 W.P.(C) 3705/2024
ECHO INTERNATIONAL AND ORSPetitioners
Through: Dr. Prabhat Kumar and
Mr. Karan Kanwal, Advs.
versus

PRINCIPAL COMMISSIONER OF CUSTOMS IMPORT AND
ANRRespondents
Through: Ms. Anushree Narain, Standing
Counsel with Ms. Nishtha
Mittal, Adv. for R-1
Mr. Anurag Ojha, SSC with
Mr. Subham Kumar, Mr. Vipul
Kumar and Mr. Abhishek, Adv.

for R.

- 15 W.P.(C) 3737/2024
DOLPHIN PRINTERS AND ANRPetitioners
Through: Dr. Prabhat Kumar and
Mr. Karan Kanwal, Advs.
versus

PRINCIPAL COMMISSIONER OF CUSTOMS IMPORT AND
ANRRespondents
Through: Ms. Anushree Narain,
Standing Counsel with Ms.
Nishtha Mittal, Adv. for R-1
Mr. Anurag Ojha, SSC with
Mr. Subham Kumar, Mr. Vipul
Kumar and Mr. Abhishek, Adv.
for R-2

- 16 W.P.(C) 3753/2024
BHAMBRI PRINTING PRESS AND ORSPetitioners
Through: Dr. Prabhat Kumar and Mr.
Karan Kanwal, Advs.
versus

PRINCIPAL COMMISSIONER OF CUSTOMS IMPORT AND
ANRRespondents
Through: Ms. Anushree Narain, Standing
Counsel with Ms. Nishtha
Mittal, Adv. for R-1
Mr. Aakarsh Srivastava, SC
with Mr. Vaibhav Gupta, Adv.
Mr. Anurag Ojha, Sr. St.
Counsel with Mr. Subham
Kumar, Mr. Vipul Kumar and
Mr. Abhishek, Adv. for R-2

17 W.P.(C) 3755/2024

RHEA INTERNATIONAL AND ANRPetitioners

Through: Dr. Prabhat Kumar and Mr.
Karan Kanwal, Advs.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS IMPORT AND
ANRRespondents

Through: Mr. Aakarsh Srivastava, SC with
Mr. Vaibhav Gupta, Adv. for
R-1.
Mr. Anurag Ojha, Sr. St. Counsel
with Mr. Subham Kumar, Mr.
Vipul Kumar and Mr. Abhishek,
Adv. for R-2

18 W.P.(C) 3865/2024 & CM APPL. 15953/2024 (Stay) & CM
APPL.46437/2024 (18 Days Delay in C.A.)

HARSH PACKAGING AND ANRPetitioners

Through: Dr. Prabhat Kumar and Mr.
Karan Kanwal, Advs.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT)
AND ANRRespondents

Through: Mr. Gibran Naushad, SSC.
Mr. Anurag Ojha, Sr. St. Counsel
with Mr. Subham Kumar, Mr.
Vipul Kumar and Mr. Abhishek,
Adv. for R-2

19 W.P.(C) 3866/2024

CHAMAN LAL BHAMBRIPetitioner

Through: Dr. Prabhat Kumar and Mr.
Karan Kanwal, Advs.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS IMPORT AND
ANRRespondents

Through: Mr. Aakarsh Srivastava, SC with

Mr. Vaibhav Gupta, Adv. for
R-1.

20 W.P.(C) 3867/2024

CHAMAN LAL BHAMBRI HARSH
PACKAGING

.....Petitioner

Through: Dr. Prabhat Kumar and Mr.
Karan Kanwal, Advs.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS IMPORT AND
ANR

.....Respondents

Through: Mr. Aakarsh Srivastava, SC
with Mr. Vaibhav Gupta, Adv.
for R-1.

21 W.P.(C) 3868/2024

CHAMAN LAL BHAMBRI

.....Petitioner

Through: Dr. Prabhat Kumar and Mr.
Karan Kanwal, Advs.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS IMPORT AND
ANR

.....Respondents

Through: Mr. Aakarsh Srivastava, SC
with Mr. Vaibhav Gupta, Adv.
for R-1.

22 W.P.(C) 3872/2024

CHAMAN LAL BHAMBRI MARUTI
GRAPHICS

.....Petitioner

Through: Dr. Prabhat Kumar and Mr.
Karan Kanwal, Advs.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS IMPORT AND
ANR

.....Respondents

Through: Mr. Aakarsh Srivastava, SC with
Mr. Vaibhav Gupta, Adv.
for R-1.

23 W.P.(C) 3875/2024

CHAMAN LAL BHAMBRI (M/S U.S.
ENTERPRISES)Petitioner

Through: Dr. Prabhat Kumar and Mr.
Karan Kanwal, Adv.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS IMPORT AND
ANRRespondents

Through: Mr. Aakarsh Srivastava, SC with
Mr. Vaibhav Gupta, Adv. for
R-1.

24 W.P.(C) 3877/2024

CHAMAN LAL BHAMBRI MALESHWARI PRINTING
PRESSPetitioner

Through: Dr. Prabhat Kumar and Mr.
Karan Kanwal, Adv.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS IMPORT AND
ANRRespondents

Through: Mr. Aakarsh Srivastava, SC with
Mr. Vaibhav Gupta, Adv. for
R-1.

25 W.P.(C) 3881/2024 & CM APPL. 15994/2024 (Stay),
46457/2024 (delay of 19 days in filing the counter affidavit)
RAJVANI GRAPHICS TRADE AND ANRPetitioners

Through: Dr. Prabhat Kumar and Mr.
Karan Kanwal, Adv.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS IMPORT AND
ANRRespondents

Through: Mr. Gibran Naushad, SSC.

26 W.P.(C) 3885/2024

CHAMAN LAL BHAMBRIPetitioner

Through: Dr. Prabhat Kumar and Mr.
Karan Kanwal, Advs.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS IMPORT AND
ANRRespondents

Through: Mr. Aakarsh Srivastava, SC with
Mr. Vaibhav Gupta, Adv. for
R-1.

27 W.P.(C) 3933/2024

CHAMAN LAL BHAMBRI RAJVANI GRAPHICS
TRADEPetitioner

Through: Dr. Prabhat Kumar and Mr.
Karan Kanwal, Advs.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT)
AND ANRRespondents

Through: Mr. Aakarsh Srivastava, SC
with Mr. Vaibhav Gupta, Adv.
for R-1.

28 W.P.(C) 3934/2024

CHAMAN LAL BHAMBRI MAN BHAVAN
ARTSPetitioner

Through: Dr. Prabhat Kumar and Mr.
Karan Kanwal, Advs.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS IMPORT AND
ANRRespondents

Through: Mr. Aakarsh Srivastava, SC
with Mr. Vaibhav Gupta, Adv.
for R-1.

29 W.P.(C) 3935/2024

CHAMAN LAL BHAMBRI MAGNUM
GRAPHICS

.....Petitioner

Through: Dr. Prabhat Kumar and Mr.
Karan Kanwal, Advs.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT)
AND ANR

.....Respondents

Through: Mr. Aakarsh Srivastava, SC with
Mr. Vaibhav Gupta, Adv. for
R-1.

Mr. Anurag Ojha, Sr. St.
Counsel with Mr. Subham
Kumar, Mr. Vipul Kumar and
Mr. Abhishek, Adv. for R-2

30 W.P.(C) 5529/2024 & CM APPL. 22745/2024 (Stay)

PRAKASH GARG & ORS.

.....Petitioners

Through: Mr. A.K. Prasad, Mr. K.K.
Anand, Ms. Surabhi Sinha, Mr.
Prem Ranjan, Ms. Aakriti Anand
and Ms. Sweety Gangmei, Advs.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS IMPORTS &
ORS.

.....Respondents

Through: Mr. Aakarsh Srivastava,
SC with Mr. Vaibhav Gupta,
Adv. for R-1.

Mr. Anurag Ojha, Sr. St. Counsel
with Mr. Subham Kumar,
Mr. Vipul Kumar and Mr.
Abhishek, Adv. for R-2
Mr. T.P.Singh, SGC for R-3.

- 31 W.P.(C) 5767/2024 & CM APPL. 23891/2024
SHREE GANESH METAL CO.Petitioner
- Through: Mr. Prem Ranjan Kumar, and
Ms. Poojan Malhotra,
Advocates.
- versus
- THE ADDITIONAL COMMISSIONER OF CUSTOMS
IMPORT & ANR.Respondents
- Through: Mr. Anurag Ojha, Sr. St. Counsel
with Mr. Subham Kumar, Mr.
Vipul Kumar and Mr. Abhishek,
Adv. for R-2
- 32 W.P.(C) 5896/2024
- M/S KASTURI INTERNATIONAL PVT.
LTD. & ORS.Petitioners
- Through: Mr. Arjun Raghavendra and
Mr. Piyush Deshpande, Advs.
- versus
- PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT) &
ANR.Respondents
- Through: Mr. R.Ramchandran, SSC.
Mr. Anurag Ojha, Sr. St. Counsel
with Mr. Subham Kumar, Mr.
Vipul Kumar and Mr. Abhishek,
Adv. for R-2
- 33 W.P.(C) 5952/2024 & CM APPL. 24739/2024 (stay)
M/S LAKSHMAN OVERSEASPetitioner
- Through: Mr. Deepak Gandhi, Mr. Sumit
Kumar Jha and Mr. Ricky
Chaudhary, Advs.
- versus
- PRINCIPAL COMMISSIONER OF
CUSTOMS (IMPORT)Respondent
- Through: Mr. Harpreet Singh, SSC

34 W.P.(C) 6147/2024 & CM APPL. 25568/2024 (stay)
SUPERTECH ENGINEERSPetitioner
Through: Dr. Prabhat Kumar and Mr.
Karan Kanwal, Advs.

versus

COMMISSIONER OF CENTRAL TAX (DELHI WEST) AND
ANRRespondents

Through: Mr. Gibran Naushad, SSC.

35 W.P.(C) 6190/2024 & CM APPL. 25739/2024 (Stay)
ECHO INTERNATIONALPetitioner
Through: Dr. Prabhat Kumar and Mr.
Karan Kanwal, Advs.

versus

COMMISSIONER OF CUSTOMS EXPORT
AND ANRRespondent

Through: Mr. Anurag Ojha, Sr. St. Counsel
with Mr. Subham Kumar, Mr.
Vipul Kumar and Mr. Abhishek,
Adv. for R-2

36 W.P.(C) 6253/2024 & CM APPL. 26068/2024 (Stay)
DAILY AJIT PUNJABI PUNJABI NEWSPAPER, SADHU
SINGH HAMDARD TRUST & ANR.Petitioners
Through: Mr. Prem Ranjan Kumar and
Ms. Poojan Malhotra,
Advocates.

versus

THE PRINCIPAL COMMISSIONER OF
CUSTOMS & ANRRespondents

Through: Mr. R.Ramchandran, Sr. SC.
Mr. Anurag Ojha, Sr. St.
Counsel with Mr. Subham
Kumar, Mr. Vipul Kumar and
Mr. Abhishek, Adv. for R-2

- 37 W.P.(C) 6429/2024 & CM APPL. 26808/2024 (Interim Relief),
CM APPL. 26810/2024 (addl record)
SYONA SPAPetitioner
Through: Mr. J.K.Mittal, Ms. Vandana
Mittal and Mr. Mukesh
Chaudhary, Advs.
versus
UNION OF INDIA & ORS.Respondents
Through: Mr. Aditya Singla, SSC with Ms.
Charu Sharma, Mr. Ritvik Saha
and Mr. Raghav Bakshi,
Advocates.
- 38 W.P.(C) 6524/2024
B. E. CONTRACTS (P) LTDPetitioner
Through: Mr. Ravi Kant Chandok, Mr.
Umesh Sarwal, Mr. Vasudev
Lalvani, Mr. Tushar Sahni and
Mr. Siddharth Sarwal, Advs.
versus
COMMISSIONER, CENTRAL GOODS AND SERVICES TAX
AUDIT - II, DELHIRespondent
Through: Mr. Harpreet Singh, SSC with
Mr. Atul Tripathi, SSC, CBIC
with Mr. V.K.Attri, Mr. Amresh
Jha and Ms. Preeti Kumari,
Advocates.
- 39 W.P.(C) 6545/2024 & CM APPL. 27291/2024
DELHI INTERNATIONAL AIRPORT LIMITEDPetitioner
Through: Mr. Sparsh Bhargava, Ms. Ishita
Farsaiya and Ms. Vanshika
Taneja, Advs.
versus
COMMISSIONER OF CGST AND
CENTRAL EXCISERespondent
Through: Mr. Aditya Singla, SSC with Ms.

Charu Sharma, Mr. Ritvik Saha
and Mr. Raghav Bakshi,
Advocates.

40 W.P.(C) 6548/2024 & CM APPL. 27294/2024 (Interim Relief) ,
GMR AIRPORT INFRASTRUCTURE LIMITED
(EARLIER KNOWN AS GMR INFRASTRUCTURE
LIMITED)Petitioner

Through: Mr. Sparsh Bhargava, Ms. Ishita
Farsaiya and Ms. Vanshika
Taneja, Advs.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Asheesh Jain, CGSC with
Mr. Gaurav Kumar and Mr.
Yashaswi S.K.Chocksey, Govt.
Pleader. For R-1.
Ms. Sonu Bhatnagar, Sr. St.
Counsel with Ms. Nishtha Mittal,
Ms. Apurva Singh and Mr.
K.S.Mary Jonet, Adv. for R-2.
Mr. Ramchandran, SR. SC.

41 W.P.(C) 6714/2024 & CM APPL. 27966/2024 (Stay), CM
APPL. 46258/2024 (delay of 18 days)
M/S J.R. INTERNATIONALPetitioner

Through: Mr. Abhas Mishra and Ms. Neha
Singhal, Advs.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS
AND ANRRespondents

Through: Mr. Gibran Naushad, SSC.
Mr. Harpreet Singh, SSC for
R-2.

42 W.P.(C) 7327/2024 & CM APPL. 30571/2024 (Stay)

SHRI SURINDER GARG & ORS.Petitioners

Through: Mr. A.K. Prasad, Mr. K.K. Anand, Ms. Surabhi Sinha, Mr. Prem Ranjan, Ms. Aakriti Anand and Ms. Sweety Gangmei, Advs.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS IMPORTS & ORS.Respondents

Through: Mr. Anurag Ojha, SSC with Mr. Subham Kumar, Mr. Vipul Kumar and Mr. Abhishek, Adv. for R-2
Mr. Shankar Kumar Jha, SPC, UOI.

43 W.P.(C) 7355/2024 & CM APPL. 30706/2024 (Stay)

ELOF HANSSON INDIA PRIVATE LIMITEDPetitioner

Through: Mr. Tarun Gulati, Sr. Adv. with Ms. Shruti Kulkarni, Mr. Suresh Varanasi, Mr. Harpreet Singh Ajmani, Mr. Sagnik Chatterjee and Ms. Gunjan Pande, Advs.

versus

PRINCIPAL COMMISSIONER INLAND CONTAINER & ANR.Respondents

Through: Mr. Aakarsh Srivastava, St. Counsel with Mr. Vaibhav Gupta, Adv. for R-1 and 2.
Mr. Anurag Ojha, Sr. St. Counsel with Mr. Subham Kumar, Mr. Vipul Kumar and Mr. Abhishek, Advs.

44 W.P.(C) 8074/2024 & CM APPL. 33277/2024 (Stay), CM
APPL. 46394/2024
THERMO CONTROL AND INSTRUMENTS
& ORS.Petitioners
Through: Mr. Pavan Narang, Mr.
Himanshu Sethi, Mr.
K.K.Malhotra, Mr. K.K.Bhalla
and Ms. Aishwarya Chhabra,
Adv.

versus

PRINCIPAL COMMISSIONER OF
CUSTOMS & ORS.Respondents
Through: Mr. Anurag Ojha, Sr. St. Counsel
with Mr. Subham Kumar, Mr.
Vipul Kumar and Mr. Abhishek,
Adv. for R1 to R3.

45 W.P.(C) 8077/2024 & CM APPL. 33284/2024 (Stay), CM
APPL. 46394/2024
CHANDER MOHAN AND CO.Petitioner
Through: Mr. Pavan Narang, Mr.
Himanshu Sethi, Mr.
K.K.Malhotra, Mr. K.K.Bhalla
and Ms. Aishwarya Chhabra,
Adv.

versus

PRINCIPAL COMMISSIONER OF
CUSTOMS & ORS.Respondents
Through: Mr. Gibran Naushad, SSC.

46 W.P.(C) 8355/2024 & CM APPL. 34337/2024 (Stay)
ASCENT CONSTRUCTIONS PVT LTDPetitioner
Through: Mr. Ravi Kant Chandok, Mr.
Umesh Sarwal, Mr. Vasudev
Lalvani, Mr. Tushar Sahni and
Mr. Siddharth Sarwal, Adv.

versus

COMMISSIONER, CENTRAL GOODS AND SERVICES TAX

DELHI (EAST)

.....Respondent

Through: Mr. Akshay Amritanshu, Sr. St. Counsel with Mr. Samyak Jain, Ms. Pragya Upadhyay and Ms. Drishti Saraf, Advs.

47 W.P.(C) 10020/2023 & CM APPL. 38629/2023 (Stay)

ABDUL KHALIQUE

.....Petitioner

Through: Mr. Ravi Kant Chandok, Mr. Umesh Sarwal, Mr. Vasudev Lalvani, Mr. Tushar Sahni and Mr. Siddharth Sarwal, Advs.

versus

COMMISSIONER, CENTRAL GOODS & SERVICES TAX,
DELHI (NORTH)

.....Respondent

Through: Mr. Atul Tripathi, SSC with Mr. V.K.Attri, Mr. Amresh Jha and Ms. Preeti Kumari, Advs.

**HIGH COURT OF DELHI
DATED – 09.12.2024**

REGISTRAR (LISTING)

10.12.2024

PRONOUNCEMENT OF JUDGMENT

COURT NO. 07

HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

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AT 10.30 AM.

1 **W.P.(C) 12484/2024 and CM APPL. 51915/2024 (STAY)**

PIYUSH DAHIYA UNDER THE GUARDIANSHIP OF HIS FATHER SH PREM DASPetitioner

Through: Mr. Pushkar Sood, Ms. Monika Saini and Ms. Shikha Sood, Advs.

Versus

DELHI SPORTS SCHOOL & ORS.Respondent

Through: Mr. Karan Bhardwaj, ASC with Mr. Shubham Singh, Mr. Rajat Gaba and Mr. Saurabh Dahiya, Advs for respondent/ GNCTD.