$~56, 58, 61, 63, 65, 66, 67, 110,111, 112, 113

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

\# **CNR No. DLHC010441562026**

\+ W.P.(C) 13583/2026, CM APPL. 63525/2026, CM APPL. 63526/2026, CM APPL. 63527/2026

JASMEET SINGH .....Petitioner

Through: Mr. Rupesh Kumar, Sr. Adv., Mr.R. P. Singh, Mr. Aman Sinha, Mr. Rahul Ranjan, Mr. Nirmal Dixit, Mr. Yash Aggarwal, Ms. Purva Dewangan, Mr. Shashank Singh, Mr. Shivam Sharma And Ms. Prashasti, Advs.

versus

OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST DELHI NORTH & ORS. .....Respondents

Through: Ms.Anushree Narain SCC, Mr.Apurv Yadav and Mr.Naman Choula, Advs.

(58)

\# **CNR No. DLHC010441992026**

\+ W.P.(C) 13608/2026, CM APPL. 63605/2026, CM APPL. 63606/2026, CM APPL. 63607/2026

HARVINDER SINGH MATHARU .....Petitioner

Through: Mr. Rupesh Kumar, Sr. Adv., Mr.R. P. Singh, Mr. Aman Sinha, Mr. Rahul Ranjan, Mr. Nirmal Dixit, Mr. Yash Aggarwal, Ms. Purva Dewangan, Mr. Shashank Singh, Mr. Shivam Sharma And Ms. Prashasti, Advs.

versus

OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST DELHI NORTH & ORS. .....Respondents

Through: Ms.Anushree Narain SCC, Mr.Apurv Yadav and Mr.Naman Choula, Advs.

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(61)
CNR No. DLHC010442042026
+ W.P.(C) 13611/2026, CM APPL. 63619/2026
M/S FOREVER EXIM INDIA PVT. LTD. .....Petitioner
Through: Appearance not given

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS & ORS. .....Respondents
Through: Mr. Shashank Sharma, SSC with Ms. Malika Kumari, Adv.for R-2

(63)
CNR No. DLHC010442062026
+ W.P.(C) 13613/2026, CM APPL. 63622/2026, CM APPL. 63623/2026, CM APPL. 63624/2026
SHRI SANDEEP JAIN .....Petitioner
Through: Appearance not given

versus

OFFICE OF PRINCIPAL COMMISSIONER CGST DELHI NORTH & ORS. .....Respondents
Through: Ms.Anushree Narain SCC, Mr.Apurv Yadav and Mr.Naman Choula, Advs.

(65)
CNR No. DLHC010442302026
+ W.P.(C) 13635/2026, CM APPL. 63660/2026
M/S JAIN CEMENT UDYOG .....Petitioner
Through: Appearance not given

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS & ORS. .....Respondents
Through: Mr. Shashank Sharma, SSC with Ms. Malika Kumari, Adv.for R-2

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(66)

CNR No. DLHC010442352026

\+ W.P.(C) 13640/2026, CM APPL. 63666/2026, CM APPL. 63667/2026, CM APPL. 63668/2026

GAGANDIP SINGH BAWA .....Petitioner

Through: Mr. Rupesh Kumar, Sr. Adv., Mr.R. P. Singh, Mr. Aman Sinha, Mr. Rahul Ranjan, Mr. Nirmal Dixit, Mr. Yash Aggarwal, Ms. Purva Dewangan, Mr. Shashank Singh, Mr. Shivam Sharma And Ms. Prashasti, Advs.

versus

OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST DELHI NORTH & ORS. .....Respondents

Through: Ms.Anushree Narain SCC, Mr.Apurv Yadav and Mr.Naman Choula, Advs.

(67)

CNR No. DLHC010442362026

\+ W.P.(C) 13641/2026, CM APPL. 63669/2026, CM APPL. 63670/2026, CM APPL. 63671/2026

SHRI NIKHIL AGNIHOTRI .....Petitioner

Through: Mr. Rupesh Kumar, Sr. Adv., Mr.R. P. Singh, Mr. Aman Sinha, Mr. Rahul Ranjan, Mr. Nirmal Dixit, Mr. Yash Aggarwal, Ms. Purva Dewangan, Mr. Shashank Singh, Mr. Shivam Sharma And Ms. Prashasti, Advs.

versus

OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST DELHI NORTH & ORS. .....Respondents

Through: Ms.Anushree Narain SCC, Mr.Apurv Yadav and Mr.Naman Choula, Advs.

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(110)

\# **CNR No. DLHC010443292026**

\+ W.P.(C) 13669/2026, CM APPL. 63835/2026, CM APPL. 63836/2026, CM APPL. 63837/2026

M/S BCC CEMENT PRIVATE LIMITED (THROUGH ITS DIRECTOR VISHAL GUPTA) .....Petitioner

Through: Mr. R. P. Singh, Mr. Anant Vijay, Mr. Aman Sinha, Mr. Nirmal Dixit, Mr. Rahul Ranjan, Advs.

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS & ORS. .....Respondents

Through: Ms.Anushree Narain SCC, Mr.Apurv Yadav and Mr.Naman Choula, Advs.

(111)

\# **CNR No. DLHC010443342026**

\+ W.P.(C) 13673/2026, CM APPL. 63843/2026

M/S MAHAVEER ASSOCIATES .....Petitioner

Through:

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS & ORS. .....Respondents

Through: Ms.Anushree Narain SCC, Mr.Apurv Yadav and Mr.Naman Choula, Advs.
Mr. Pranay Mohan Govil, SSC, Mr. Devnit Chaudhuri, Ms. Tenzin Lhamo Bhutia, Advs.

(112)

\# **CNR No. DLHC010443562026**

\+ W.P.(C) 13686/2026, CM APPL. 63871/2026, CM APPL. 63872/2026, CM APPL. 63873/2026

OM PAL SINGH .....Petitioner

Through: Mr. R. P. Singh, Mr. Anant Vijay, Mr. Aman Sinha, Mr.

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Nirmal Dixit, Mr. Rahul Ranjan, Advs.

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS & ORS. .....Respondents

Through: Ms.Anushree Narain SCC, Mr.Apurv Yadav and Mr.Naman Choula, Advs.
Mr. Nitin Saluja- Sr. Standing counsel with Ms. Vasudha Singh, and Ms shivan Mehta, Advs.for R-2

(113)

CNR No. DLHC010443582026

\+ W.P.(C) 13688/2026, CM APPL. 63875/2026, CM APPL. 63876/2026, CM APPL. 63877/2026

SUSHIL SINGH .....Petitioner

Through:

versus

OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST DELHI NORTH & ORS. .....Respondents

Through: Ms.Anushree Narain SCC, Mr.Apurv Yadav and Mr.Naman Choula, Advs.
Mr. Anurag Ojha, SSC, Mr. Dipak Raj, Mr. Aryaman Singh Chouhan, Mr. Aditya Chaudhary, Advs.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MS. JUSTICE SHAIL JAIN

O R D E R

% **17.09.2026**

1. By this common order, various Writ Petitions involving identical issues shall stand disposed of. The facts are being considered from

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W.P.(C) 13583/2026

2. Through this Writ Petition filed under Article 226 of the Constitution of India, the petitioner *inter-alia*, prays for quashing of the Order in Appeal dated 12.12.2026 passed by the first Appellate Authority.

3. Admittedly, the Petitioner has alternative remedy of appeal before the GSTAT against the Order in Appeal.

4. Learned Senior counsel representing the Petitioner has made the following two submissions;

(i) that the Petitioner is entitled to file the appeal without insisting upon pre-deposit as the proceedings were initiated before 01.10.2025,

(ii) that he is squarely covered by the judgment passed in W.P.(C) No.12808/2028 titled as ***Aakash Gupta v. Goods and Services Tax Appellate Tribunal & Anr***. and others connected cases decided on 14.09.2026 and therefore contends that directions need to be issued to the Authorities to start following judgments passed by this Court.

5. As far as the first issue is concerned, the matter is covered by the judgment passed in ***Aakash Gupta's case (supra)*** and as to the second argument, this Court does not find it appropriate to issue any direction as Article 141 of the Constitution of India is amply clear.

6. With these observations, the Writ Petition is hereby disposed of.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

SEPTEMBER 17, 2026
Pallavi/hp

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