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

CNR No. DLHC010638922023

+ W.P.(C) 2679/2023 & CM APPL. 10347/2023

GLOBAL ENTERPRISES AND ORS. Petitioners

Through: Mr. Chinmaya Seth, Mr. A.K.
Seth, Ms. Palak Mathur, Mr.
Karanveer Singh, advocates

versus

COMMISSIONER OF GST, NEW DELHI Respondent

Through: Mr.Piyush Beriwal,Ms Ruchita
Srivastava,Mr Sparsh Jain,
Advs.

CNR No. DLHC010756982023

+ W.P.(C) 4937/2023

GLOBAL ENTERPRISES Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K.
Seth, Ms. Palak Mathur, Mr.
Karanveer Singh, advocates

versus

COMMISSIONER OF GST NEW DELHI Respondent

Through: Mr.Piyush Beriwal,Ms Ruchita
Srivastava,Mr Sparsh Jain,
Advs.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

% **06.08.2026**

1. These two Writ Petitions were filed against the Order in Appeal passed under the CGST Act. The Writs were entertained as the Goods and Services Tax Appellate Tribunal (hereinafter 'GSTAT') was not functional then. During the pendency of the Writ Petition, GSTAT has



become functional.

2. Learned counsel representing the petitioner submits that in view of the subsequent developments, he may be permitted to withdraw the present Writ Petitions, with liberty to file Appeal before the GSTAT.
3. In view of the above, the petition(s) are dismissed as withdrawn.
4. If the Appeals are filed within the next 15 days, the same shall not be dismissed on the ground that it is barred by limitation.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 06, 2026/PT/hp