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

+ **CEAC 26/2017 & C.M.No.31839/2017 (stay)**

THE PR. COMMR. OF GST, DELHI SOUTH
COMMISSIONERATE

..... Petitioner

Through: Mr.Harpreet Singh, Sr.Standing
Counsel.

Versus

S.T.J. ELECTRONICS

..... Respondent

Through: None.

**CORAM: JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH**

ORDER

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01.09.2017

C.M.No. 31927/2017 (exemptions)

1. Allowed subject to all just exceptions

C.M.No.31840/2017 (delay in filing)

2. For the reasons explained in the application, delay in filing is condoned and the application is disposed of.

CEAC 26/2017

3. The appeal involves the issue of classification and an appeal lies directly before Supreme Court. In that view of the matter, the appeal is dismissed with liberty to the appellant to seek appropriate remedies in accordance with law.

S.MURALIDHAR, J.

PRATHIBA M. SINGH, J.

SEPTEMBER 01, 2017/ 'anb'