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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **W.P.(C) 10552/2024 and CM Nos.43370/2024 and 43371/2024**

ABBHISHEK TUBES LIMITED THROUGH ITS  
DIRECTOR NIPUN BHARDWAJ .....Petitioner

Through: Mr A.K. Babbar and Mr B.K.  
Tripathi, Advocates.

versus

GOVT OF NCT OF DELHI THROUGH  
CHIEF SECRETARY & ORS. ....Respondents

Through: Mr Rajeev Aggarwal, ASC with Mr  
Shubham Goel, Advocate for R-1 to  
3.

Mr Asheesh Jain, CGSC with Mr  
Gaurav Kumar and Mr Ishank Jha,  
Advocates for R-4.

**CORAM:**

**HON'BLE MR. JUSTICE VIBHU BAKHRU**  
**HON'BLE MR. JUSTICE SACHIN DATTA**

**ORDER**

% **31.07.2024**

1. After some arguments, the learned counsel for the petitioner seeks to withdraw the present petition with liberty to avail the appellate remedies. He also reserves the right to challenge the Notification issued under Section 168A of the Central Goods and Services Tax Act, 2017 (Notification No.56/2023-Central Tax dated 28.12.2023) whereby the time for making an order under Section 79(9) was extended.
2. The present petition and all applications are dismissed as withdrawn with the aforesaid liberty.
3. In the event, the petitioner prefers an appeal within a period of fifteen days from date, the same would be considered on merits uninfluenced by the



question of delay.

4. All rights and contentions of the parties are reserved.

**VIBHU BAKHRU, J**

**SACHIN DATTA, J**

**JULY 31, 2024**

**RK**

*[Click here to check corrigendum, if any](#)*