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

+ CEAC 28/2019 & CM APPL. 50936/2019 (Interim Relief)

ACC LIMITED

.....Petitioner

Through: Mr. Arvind P. Datar, Sr. Adv.
with Mr. U.A. Rana, Mr.
Himanshu Mehta, Advs.

versus

COMMISSIONER, CGST & CENTRAL EXCISE,
JABALPUR

.....Respondent

Through: Mr. Harpreet Singh, SSC with
Ms. Suhani Mathur, Advocate.

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+ CEAC 11/2023 & CM APPL. 47327/2023 (Interim Relief)

ACC LIMITED

.....Petitioner

Through: Mr. Arvind P. Datar, Sr. Adv.
with Mr. U.A. Rana, Mr.
Himanshu Mehta, Advs.

versus

PRINCIPAL COMMISSIONER CENTRAL TAX
AND CENTRAL EXCISE

.....Respondent

Through: Mr. Harpreet Singh, SSC with
Ms. Suhani Mathur, Advocate.

14

+ CEAC 12/2023 & CM APPL. 47330/2023 (Interim Relief)

ACC LIMITED

.....Petitioner

Through: Mr. Arvind P. Datar, Sr. Adv.
with Mr. U.A. Rana, Mr.
Himanshu Mehta, Advs.

versus

COMMISSIONER,CENTRAL GOODS AND SERVICE TAX



UDAIPUR

.....Respondent

Through: Mr. Harpreet Singh, SSC with
Ms. Suhani Mathur, Advocate.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

09.07.2024

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Mr. Datar, learned senior counsel draws our attention to the recent decision rendered by the Supreme Court in **Principal Commisioner of Income Tax-I, Chandigarh vs. ABC Papers Ltd.** [(2022) 9 SCC 1] and submits that in light of the above, these appeals would have to be withdrawn to be re-filed before the jurisdictional High Courts.

In view of the above, we accord liberty to the appellant to withdraw the instant appeals and to re-file before the appropriate High Court within a period of six weeks from today.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

JULY 9, 2024/neha