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IN THE HIGH COURT OF DELHI AT NEW DELHI

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O.M.P.(I) (COMM.) 428/2025 & I.A. 25516/2025, I.A. 25517/2025

M/S PERNOD RICARD INDIA PRIVATE LIMITEDPetitioner

Through: Mr. Jayant Mehta (Senior Advocate)
with Mr. Puneet Agrawal, Ms. Purvi Sinha, Mr.
Yuvraj Singh, Advs.

versus

M/S INDO SPIRITS & ORS.

.....Respondent

Through: Mr. Aditya Ganju, Mr. Samanyu Sethi,
Mr. Sahil Safdar, Mr. Vatsal Agrawal, Advocates for
R1

Mr. Nitesh Rana, Ms. Aditi Singh, Mr. Suyash
Pandey, Advs. for R4

Mr. Shiven Varma, PC for 6

CORAM:

HON'BLE MR. JUSTICE JASMEET SINGH

ORDER

07.11.2025

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1. This is a petition filed under Section 9 of the Arbitration and Conciliation Act, 1996 seeking the following reliefs:-

“a) Pass an order directing the Respondent No. 1 to 5 to forthwith hand over to the Petitioner all the statutory C Forms pertaining to the interstate supplies effected by the Petitioner to them during the Financial Years 2021-22 and 2022-23;

b) Pass an order directing Respondent No. 1 to forthwith reimburse/refund to the Petitioner an amount of Rs. 18,96,78,052 Crores, which has already been paid by the Petitioner towards differential CST liability, and interest imposed by various State Tax Authorities on the Petitioner on account of non-availability of the C Forms;

c) Pass an order calling for the records of the Respondent No. 6 pertaining to the present dispute between the Petitioner and the Respondents, for this Hon'ble Court's perusal;

d) In the alternative, and without prejudice to the above, pass an order directing Respondent No. 6 to furnish to the Petitioner



certified copies of the relevant C Forms;

e) Pass an interim order of injunction restraining the Respondents from taking any steps which may prejudice or frustrate the rights of the Petitioner in respect of the statutory C Forms or which may expose the Petitioner to further tax liabilities in the absence of such forms;

f) Pass an order directing Respondent No. 1 to furnish security to the satisfaction of this Hon'ble Court towards the differential CST liability, interest and penalty liabilities already assessed or is likely to be assessed, presently estimated at approximately Rs. 107,42,20,567 Crores (differential CST liability and interest), so as to safeguard the Petitioner's claim in arbitration;

g) Pass an order directing production of C-Forms immediately.”

2. After some arguments, Mr. Mehta, learned senior counsel for the petitioner, on instructions, states that if the C-Forms are handed over today, all claims of the petitioner *vis-a-vis* the C-Forms and its delayed handing over shall stand closed and the petitioner will have no further cause of action on late supply of the C-Forms.
3. The statutory C-Forms for the financial year 2021-22 and 2022-23 have been handed over to the petitioner in Court today.
4. In case there is any shortfall/ corrections, the same shall be communicated to the respondents who shall correct the same within 2 working days thereof and respondent No.6 shall facilitate the same in accordance with law.
5. The petition is disposed of in the aforesaid terms on the statement of the learned senior counsel for the petitioner.

JASMEET SINGH, J

NOVEMBER 7, 2025 / (MS)