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

+ **W.P.(C) 687/2026 & CM APPL. 3345/2026**

M/S SREE ANANTA EXIM

.....Petitioner

Through: Mr. Akhil Krishan Maggu, Mr. Vikas Sareen, Ms. Oshin Maggu, Mr. Aryan Nagpal and Ms. Mehak Sharma, Advocates.

versus

**DEPUTY COMMISSIONER, (ADJUDICATION) CENTRAL
GOODS AND SERVICES TAX, DELHI
NORTH & ANR.**

.....Respondents

Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh, Advocate for R-1.
Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advocates for R-GNCTD.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

% **01.04.2026**

1. *Mr. Girbran Naushad*, learned Senior Standing Counsel appearing for respondent no.1, on instructions, states that order dated 30th September, 2025 (Annexure 2) shall not be given effect as the same was passed for an overlapping period, for which, adjudication was already made by virtue of the order dated 31st August, 2024 passed by respondent no.2, uploaded on 31st August, 2024.
2. In view of aforesaid statement coming on record on instructions, same is accepted.



3. Accordingly, we clarify that it is only order dated 31st August, 2024 uploaded on 31st August, 2024, which shall govern the proceedings.
4. The petition is disposed of accordingly.
5. Pending application, if any, also stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 1, 2026/ay/sk