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

+ W.P.(C) 4189/2026 & CM APPL. 20459/2026, CM APPL.  
20460/2026, CM APPL. 20461/2026

FLEX FOODS LIMITED .....Petitioner  
Through: Adv. (Appearance not given)

versus

UNION OF INDIA AND ORS .....Respondents  
Through: Ms Shilpa Dewan, Senior Panel  
Counsel (UOI)

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+ W.P.(C) 4193/2026 & CM APPL. 20473/2026, CM APPL.  
20474/2026, CM APPL. 20475/2026

VIDYASAGAR FOODS PRIVATE LIMITED .....Petitioner  
Through: Adv. (Appearance not given)

versus

UNION OF INDIA AND ORS .....Respondents  
Through: Ms. Chhavi Khandelwal, SPC

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+ W.P.(C) 4194/2026 & CM APPL. 20476/2026, CM APPL.  
20477/2026, CM APPL. 20478/2026

TASTY AGRO FOODS .....Petitioner  
Through: Adv. (Appearance not given)

versus

UNION OF INDIA AND ORS .....Respondents  
Through: Ms. Priya Mishra, SPC

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+ W.P.(C) 4195/2026 & CM APPL. 20479/2026, CM APPL.



20480/2026, CM APPL. 20481/2026

REVANT FOODS PRIVATE LIMITED .....Petitioner

Through: Adv. (Appearance not given)

versus

UNION OF INDIA AND ORS .....Respondents

Through:

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+ W.P.(C) 4196/2026 & CM APPL. 20483/2026, CM APPL.

20484/2026, CM APPL. 20485/2026

KHATRI FOODS .....Petitioner

Through: Adv. (Appearance not given)

versus

UNION OF INDIA AND ORS .....Respondents

Through:

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+ W.P.(C) 4197/2026 & CM APPL. 20487/2026, CM APPL.

20488/2026, CM APPL. 20489/2026

TAPOVAN FOODS PRIVATE LIMITED .....Petitioner

Through: Adv. (Appearance not given)

versus

UNION OF INDIA AND ORS .....Respondent

Through: Mr. Suhail Malik, SPC for UOI with  
Mr. Aqib Zaman, Adv.

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+ W.P.(C) 4198/2026 & CM APPL. 20491/2026, CM APPL.

20492/2026, CM APPL. 20493/2026

VALUE FOODS .....Petitioner

Through: Adv. (Appearance not given)



versus

UNION OF INDIA AND ORS .....Respondents

Through:

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W.P.(C) 4199/2026 & CM APPL. 20494/2026, CM APPL.  
20495/2026, CM APPL. 20496/2026

BAJWA VEGICRAFT PRIVATE LIMITED .....Petitioner

Through: Adv. (Appearance not given)

versus

UNION OF INDIA AND ORS .....Respondents

Through:

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W.P.(C) 4200/2026 & CM APPL. 20497/2026, CM APPL.  
20498/2026, CM APPL. 20499/2026

AR ENTERPRISES .....Petitioner

Through: Adv. (Appearance not given)

versus

UNION OF INDIA AND ORS .....RespondentS

Through:

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W.P.(C) 4201/2026 & CM APPL. 20500/2026, CM APPL.  
20501/2026, CM APPL. 20502/2026

FOOD CRAFT INDUSTRIES .....Petitioner

Through: Adv. (Appearance not given)

versus

UNION OF INDIA AND ORS .....Respondents

Through: Dr Abhishek Khanna, SPC  
Mr. Abhishek Khanna, Adv.



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+ W.P.(C) 4202/2026 & CM APPL. 20503/2026, CM APPL.  
20504/2026, CM APPL. 20505/2026

HOLYLAND MARKETING PRIVATE LIMITED .....Petitioner  
Through: Adv. (Appearance not given)

versus

UNION OF INDIA AND ORS .....Respondent  
Through: Mr. Shagun Shahi Chugh, Mr. Varun  
Chugh and Mr. Ayushi Agarwal,  
Advs.  
Ms. Shubhi Bhardwaj, SPC with Mr.  
Deepansh Sharma, Adv.  
Ms Anushree Narain Sr Standing  
Counsel with Mr Naman Choula and  
Mr Yamit Jetley, Advs.

**CORAM:**  
**HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE**  
**HON'BLE MR. JUSTICE AJAY DIGPAUL**

**ORDER**  
**01.04.2026**

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1. Since the statutory remedy of appeal is available to the petitioner, the petitioner is relegated to the same.
2. As far as the pending representation based on the provisions of Section 11(a) of the CGST Act which the respondent is concerned, we expect the respondents to deal with the said representation expeditiously and communicate the order to the petitioner.
3. With the above observations and liberty, the petition stands disposed of.
4. Needless to clarify, we have not gone into the merits of the matter and



since the petitioners are relegated to the alternate remedy, the appeals, if so presented within a period of 1 week from today, be not dismissed on the ground of limitation.

5. Pending applications, if any, stands disposed of.

**NITIN WASUDEO SAMBRE, J**

**AJAY DIGPAUL, J**

**APRIL 1, 2026/DM/OK.**