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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 LIMITEDPetitioner
Through: Adv. (Appearance not given)

versus

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

50

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

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

versus

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

51

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

TASTY AGRO FOODSPetitioner
Through: Adv. (Appearance not given)

versus

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

52

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



20480/2026, CM APPL. 20481/2026

REVANT FOODS PRIVATE LIMITEDPetitioner

Through: Adv. (Appearance not given)

versus

UNION OF INDIA AND ORSRespondents

Through:

53

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

20484/2026, CM APPL. 20485/2026

KHATRI FOODSPetitioner

Through: Adv. (Appearance not given)

versus

UNION OF INDIA AND ORSRespondents

Through:

54

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

20488/2026, CM APPL. 20489/2026

TAPOVAN FOODS PRIVATE LIMITEDPetitioner

Through: Adv. (Appearance not given)

versus

UNION OF INDIA AND ORSRespondent

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

55

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

20492/2026, CM APPL. 20493/2026

VALUE FOODSPetitioner

Through: Adv. (Appearance not given)



versus

UNION OF INDIA AND ORS

.....Respondents

Through:

56

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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:

57

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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:

58

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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.



59

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

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

versus

UNION OF INDIA AND ORSRespondent
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.