



\$~49 (14.04.2026)

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

+ **W.P.(C) 4701/2026 & CM APPL. 23003/2026**

JONES LANG LASALLE BUILDING OPERATIONS

PVT LTD

.....Petitioner

Through: Mr. Puneet Rai, Mr. Sanjay Sharma
and Ms. Srishti Sharma, Advocates.

versus

**ASSISTANT COMMISSIONER, WARD 208, ZONE 11
& ANR.**

.....Respondents

Through: 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

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15.04.2026

**[File taken up today in view of Notification No. 71/G-4/Genl.-
I/DHC dated 10.04.2026, wherein the matters listed on 14th April, 2026
were directed to be taken up for hearing on 15th April, 2026.]**

1. We are informed that the request made by the petitioner for rectification *vide* application dated 28th May, 2024 is pending consideration with the respondent for almost more than 2 years.
2. The statutory remedy of rectification is provided under Section 161 of the *Central Goods and Service Tax Act, 2017*.
3. Such application should have been decided within a reasonable period.



4. That being so, we dispose of the present petition by directing the respondent to decide the rectification application in accordance with law within a period of six weeks from the date of production of this order.
5. The petition stands disposed of accordingly.
6. Pending application, if any, also stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 15, 2026/ay/sk