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

+ W.P.(C) 5552/2026, CM APPL. 27110/2026 & CM APPL. 27111/2026

M/S KASHISH OPTICS LTD

.....Petitioner

Through: Mr. Abhas Mishra and Ms. Neha, Adv.

versus

COMMISSIONER OF CGST & ANR.

.....Respondents

Through: Mr. Aditya Singla, SSC, CBIC with Ms. Shreya Lamba and Mr. Dhananjay Gautam, Adv. for CGST.

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+ W.P.(C) 5556/2026, CM APPL. 27116/2026 & CM APPL. 27117/2026

MR. SAKET AGARWAL

.....Petitioner

Through: Mr. Abhas Mishra and Ms. Neha, Adv.

versus

COMMISSIONER OF CGST & ANR.

.....Respondents

Through: Mr. Aditya Singla, SSC, CBIC with Ms. Shreya Lamba and Mr. Dhananjay Gautam, Adv.

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+ W.P.(C) 5557/2026, CM APPL. 27118/2026 & CM APPL. 27119/2026

M/S KASHISH OVERSEAS PRIVATE LIMITED

.....Petitioner

Through: Mr. Abhas Mishra and Ms. Neha, Adv.



versus

COMMISSIONER OF CGST & ANR.

.....Respondents

Through: Mr. Aditya Singla, SSC, CBIC with
Ms. Shreya Lamba and
Mr. Dhananjay Gautam, Advs.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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24.04.2026

1. In case the appeal before the concerned Authority, otherwise complete in all respects, is filed by the petitioner, as sought to be canvassed before us, by 6th July 2026, the same be decided on its own merits without going into the issue of limitation as the petitioner has given an undertaking to this Court that he will make the statutory pre-deposit within this extended period for making his appeal entertainable.
2. The petitions, along with pending application(s), if any, accordingly, stand disposed of as withdrawn in view of the aforesaid order.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 24, 2026/AS/yr