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

+ **W.P.(C) 6652/2026 & CM APPL. 32765/2026**

M/S. TANYA ENTERPRISES

.....Petitioner

Through: Ms. Urooj Chaudhary and Ms. Esha
Sharma, Advocates

versus

THE DEPUTY/ASSISTANT COMMISSIONER/GSTO, & ANR.

.....Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka
Jindal, Advocates for GNCTD

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

14.05.2026

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1. Since the petitioner has approached this Court against a show cause notice in the light of order of Apex Court dated 27th February, 2026 in the matter of *M/s Trillion Lead Factory Pvt. Ltd. vs. Superintendent of Central Tax*, the writ petition is said to be not maintainable.
2. The petition along with pending applications stands disposed of accordingly.
3. We grant liberty to the petitioner to approach afresh in case a fresh cause accrues.



4. Needless to clarify that we haven't gone into the merits of the matter.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MAY 14, 2026
gs/dd