$~21,25,26,27,36,38,39,41,66,68

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

(21)

\# **CNR No. DLHC010455112024**

\+ W.P.(C) 10477/2024, CM APPL. 43085/2024, CM APPL. 63055/2024

MOTHER DAIRY FRUIT AND VEGETABLE PRIVATE LIMITED .....Petitioner

Through: Mr. Kamal Sawhney, Mr. Deepak Thackur, Mr. Rishabh Mishra and Mr. Tanmay Singh, Advs.

versus

SALES TAX OFFICER, CLASS-II, WARD-207, ZONE-11 & ORS. .....Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs. for GNCTD.
Mr. Vedansh Anand, SPC with Mr. Kush Garg, GP.

(25)

\# **CNR No. DLHC010730832024**

\+ W.P.(C) 14933/2024, CM APPL. 62617/2024

AMAIRA ENTERPRISES THROUGH PROPRIETOR KARAN PATNEY .....Petitioner

Through: Mr. Prabhat Kumar and Mr. Utkarsh Kumar, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Vedansh Anand, SPC with Mr. Shivam Kumar, GP for UOI.

(26)

\# **CNR No. DLHC010915782024**

\+ W.P.(C) 17034/2024, CM APPL. 72158/2024

M/S DINODIA FASHIONS THROUGH ITS PROP. SH. AMIT KUMAR GUPTA .....Petitioner

Through: Mrs. Anjali Jha Manish, Ms. Priyadarshi Manish, Mr. Saurav Kumar and Mr. Sachin Shukla, Advs.

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versus

UNION OF INDIA AND ORS. .....Respondents

Through: Mr. Kushagra Kumar, SPC with Mr. Anmol Ghai, Adv. for UOI.

(27)

# **CNR No. DLHC010027652025**

\+ W.P.(C) 1001/2025

AMAIRA ENTERPRISES THROUGH PROPRIETOR KARAN PATNEY .....Petitioner

Through: Mr. Prabhat Kumar and Mr. Utkarsh Kumar, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Vedansh Anand, SPC with Mr. Shivam Kumar, GP for UOI.

(36)

# **CNR No. DLHC010926722024**

\+ W.P.(C) 17218/2024, CM APPL. 73158/2024, CM APPL. 66989/2026, CM APPL. 66990/2026, CM APPL. 66991/2026

M/S JAIN CEMENT UDYOG THROUGH PROPRIETOR SH. SANJAY JAIN .....Petitioner

Through: Mr. R. P. Singh, Mr. Nirmal Dixit & Ms. Tannu, Advs.

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS THROUGH ITS CHAIRMAN & ANR. .....Respondents

Through: Mr. Aakarsh Srivastava, Senior Standing Counsel with Mr. Dhananjay Parth, Advs. for R-1.

Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Mr. Aditya Chaudhary, Mr. Ashish Chaudhary, Advs.

Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs. for GNCTD.

(38)

# **CNR No. DLHC010241792025**

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+ W.P.(C) 5395/2025, CM APPL. 24648/2025

A B ENTERPRISES THROUGH ITS KARTA RAJESH MANGLA HUF .....Petitioner

Through: Ms. Tabbasum Firdause, Mr. M. A. Ansari, Mr. Sameed Salim, Mr. Imran Ahmad and Mr. Arvind Duggal, Advs.

versus

GOVT OF NCT OF DELHI & ORS. .....Respondents

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

(39)

# **CNR No. DLHC010242192025**

+ W.P.(C) 5435/2025, CM APPL. 24757/2025

BALAJEE IMPEX THROUGH ITS PROPRIETOR RAJESH KUMAR MANGLA .....Petitioner

Through: Ms. Tabbasum Firdause, Mr. M. A. Ansari, Mr. Sameed Salim, Mr. Imran Ahmad and Mr. Arvind Duggal, Advs.

versus

GOVT. OF NCT OF DELHI & ORS. .....Respondents

Through: Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Mr. Aditya Chaudhary, Mr. Ashish Chaudhary, Advs.

Mr. Chetanya Puri, SPC with Ms. Vidhi Gupta and Mr. Rishab Jain, Advs.

(41)

# **CNR No. DLHC010072342026**

+ W.P.(C) 2639/2026, CM APPL. 12834/2026

MS CRESENT STATIONERS .....Petitioner

Through: Mr. Rajat Mittal, Mr. Subham Kumar, Mr. Himanshu Chakravarty, Mr. Priyanshu, Advs.

versus

SALES TAX OFFICER CLASS II WARD 3 DELHI & ORS. .....Respondents

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

(66)

# **CNR No. DLHC010484252026**

\+ W.P.(C) 14854/2026, CM APPL. 69587/2026, CM APPL. 69588/2026

MBD ALCHEMIE PRIVATE LIMITED .....Petitioner

Through: Mr. Puneet Rai, Ms. Srishti Sharma, Ms. Nancy Jain and Mr. Aryan Mittal, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs.

(68)

# **CNR No. DLHC010484582026**

\+ W.P.(C) 14877/2026, CM APPL. 69676/2026, CM APPL. 69677/2026

MBD ALCHEMIE PRIVATE LIMITED .....Petitioner

Through: Mr. Puneet Rai, Ms. Srishti Sharma, Ms. Nancy Jain and Mr. Aryan Mittal, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs.

**CORAM:**
**HON'BLE MR. JUSTICE ANIL KSHETARPAL**
**HON'BLE MR. JUSTICE BHARAT PARASHAR**

**O R D E R**

**% 07.10.2026**

1. Learned counsel representing the parties are *ad-idem* that the above mentioned Writ Petitions can be disposed of in terms of the judgment passed in W.P.(C) 4961/2025 captioned ***Aviral Technology Solutions and Telecom Pvt. Ltd. vs. Union of India & Ors.***, decided on 23.04.2025.

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2. Keeping in view the consensus arrived at by learned counsel representing the parties, the aforementioned Writ Petitions are disposed of in terms of the aforesaid judgment.

3. A photocopy of the Order passed today be kept in the connected matters.

**ANIL KSHETARPAL, J.**

**BHARAT PARASHAR, J.**

**OCTOBER 07, 2026**/sp/ad

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