$~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.

This is a digitally signed order.
The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above.
The Order is downloaded from the DHC Server on 09/10/2026 at 13:23:28

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

This is a digitally signed order.
The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above.
The Order is downloaded from the DHC Server on 09/10/2026 at 13:23:28

+ 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

This is a digitally signed order.
The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above.
The Order is downloaded from the DHC Server on 09/10/2026 at 13:23:28

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.

This is a digitally signed order.
The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above.
The Order is downloaded from the DHC Server on 09/10/2026 at 13:23:28

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

This is a digitally signed order.
The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above.
The Order is downloaded from the DHC Server on 09/10/2026 at 13:23:28