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

+ W.P.(C) 5314/2026 & CM APPL. 26008/2026, CM APPL.
26009/2026, CM APPL. 26010/2026

SSAPP OVERSEAS PRIVATE LIMITEDPetitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth,
Ms. Palak Mathur, Advocates

versus

ADDITIONAL COMMISSIONER, ADJUDICATION, CGST
DELHI WEST COMMISSIONERATE AND ORS.....Respondent

Through: Ms. Namrah Nasir - Jr. Standing
counsel for CGST
Mr. Anurag Ojha, SSC with Mr. Dipak
Raj, Mr. Aryaman Singh Chouhan,
Advs. for R-3

72

+ W.P.(C) 5315/2026 & CM APPL. 26011/2026, CM APPL.
26012/2026, CM APPL. 26013/2026

SHOBHA INTERNATIONALPetitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth,
Ms. Palak Mathur, Advocates

versus

ADDITIONAL COMMISSIONER, ADJUDICATION, CGST
DELHI WEST AND ORS.Respondents

Through: Mr. Arjun Malik SSC CBIC with Mr.
Mayuri Makhija Adv. for R-1&2
Mr. Anurag Ojha, SSC with Mr. Dipak
Raj, Mr. Aryaman Singh Chouhan,
Advs. for R-3

76

+ W.P.(C) 18127/2025 & CM APPL. 75011/2025, CM APPL.
75012/2025, CM APPL. 75013/2025

SHOBHA INTERNATIONALPetitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth,
Ms. Palak Mathur, Advocates



versus

ADDITIONAL COMMISSIONER, CGST DELHI WEST

COMMISSIONERATE AND ANR.

.....Respondents

Through: Mr. Arjun Malik SSC CBIC with Mr.
Mayuri Makhija Adv. for R-1&2
Mr. Anurag Ojha, SSC with Mr. Dipak
Raj, Mr. Aryaman Singh Chouhan,
Advs. for R-3

77

+

W.P.(C) 1583/2026 & CM APPL. 7674/2026

SHOBHA INTERNATIONAL

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth,
Ms. Palak Mathur, Advocates

versus

ADDITIONAL COMMISSIONER, ADJUDICATION, CGST

DELHI WEST COMMISSIONERATE AND ORS.....Respondents

Through: Mr. Arjun Malik SSC CBIC with Mr.
Mayuri Makhija Adv. for R-1&2
Mr. Anurag Ojha, SSC with Mr. Dipak
Raj, Mr. Aryaman Singh Chouhan,
Advs. for R-3

78

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W.P.(C) 2338/2026 & CM APPL. 11286/2026

SHOBHA INTERNATIONAL

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth,
Ms. Palak Mathur, Advocates

versus

ADDITIONAL COMMISSIONER, ADJUDICATION, CGST

DELHI WEST COMMISSIONERATE AND ORS.....Respondents

Through: Mr. Arjun Malik SSC CBIC with Mr.
Mayuri Makhija Adv. for R-1&2
Mr. Anurag Ojha, SSC with Mr. Dipak
Raj, Mr. Aryaman Singh Chouhan,
Advs. for R-3

79

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W.P.(C) 4871/2026 & CM APPL. 23941/2026, CM APPL.
23943/2026



ABN INTERNATIONAL

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth,
Ms. Palak Mathur, Advocates

versus

ADDITIONAL COMMISSIONER, ADJUDICATION.....Respondent

Through: Mr. Arjun Malik SSC CBIC with Mr.
Mayuri Makhija Adv. for R-1&2
Mr. Anurag Ojha, SSC with Mr. Dipak
Raj, Mr. Aryaman Singh Chouhan,
Adv. for R-3

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

13.05.2026

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1. We are informed that, in all these matters, the respondents have passed rectification orders. In this background, the respondents claim that the petitions have rendered infructuous.
2. The said position is not disputed.
3. That being so, these petitions stand disposed of as having become infructuous.
4. Pending applications, if any, also stand disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MAY 13, 2026/DM/sk