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

+ W.P.(C) 18566/2025 & CM APPL. 77093/2025

AAI CARGO LOGISTICS AND ALLIED SERVICES COMPANY
LTD AAICLAS COMPLEX,Petitioner

Through: Mr. Sangram Patnaik, Mr. Shivam Pal
Sharma, Ms. Swayamsidha Patnaik,
Advs.

versus

ADDITIONAL COMMISSIONER CGST APPEALS-I, DELHI &
ORS.Respondents

Through: Ms. Shubhra Parashar, Mr. Virender
Pratap Singh Charak, Mr. Gaurav
Khosla, Advocates for R-3.
Mr. Shubham Tyagi, SSC, Ms.
Navruti Ojha, Mr. Rishabh Chauhan,
Advs.

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER
12.03.2026

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1. Since the Goods and Services Tax Appellate Tribunal ('GSTAT') is already made functional, we permit the present petitioner to file an appeal within a period of two weeks from today.
2. In case, the appeal is filed, the issue of limitation be not raised against the petitioner, in view of the time spent before this Court in prosecuting the present petition.
3. The petition, accordingly, stands disposed of.



4. In case of any exigency, it shall be open for the petitioner to immediately seek an interim relief before the learned Tribunal. The said request, if so made, be considered expeditiously.
5. Needless to clarify that this Court has not gone into the merits of the matter.
6. Pending applications, if any, are rendered infructuous.
7. Order be uploaded on the website of this Court.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 12, 2026/sky/sk