



\$~8

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

+ **W.P.(C) 23/2026**

M/S PUSHPANJALI ENTERPRISES PRIVATE LIMITED

.....Petitioner

Through: Mr. Shailender Verma, Mr. Santanu Kumar Patra, Mr. Subhash Chandra Gupta & Mr. Ashok Kumar Sharma, Advs.

versus

COMMISSIONER OF SGST DELHI & ANR.

.....Respondents

Through: Ms. Vaishali Gupta, Panel Counsel (GNCTD) with Ms. Ishita Gupta, Adv.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

%

05.01.2026

CM APPL. 37/2026

1. Allowed, subject to just exceptions.
2. The application stands disposed of.

W.P.(C) 23/2026

3. Since there is an alternate remedy provided under Section 107 of the Central Goods and Services Tax Act, 2017 ('**CGST Act**') against the order which is referred to in the prayer clause, a motion for withdrawal is made with liberty to take recourse to the alternate remedy.
4. As such, the petition stands disposed of as withdrawn with liberty as



prayed for.

5. Needless to clarify that this Court has not appreciated the merits of the case.

6. In case if the issue of limitation comes up, the time consumed in pursuing the present petition be considered.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 5, 2026

ab/ss