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

+ **W.P.(C) 81/2026 & CM APPL. 423/2026**

RAJESH KHANNA

.....Petitioner

Through: Mr. Utkarsh Mathur, Adv. (Through
VC)

versus

**OFFICE OF THE COMMISSIONER OF CENTRAL TAX
APPEALS I DELHI & ORS.**

.....Respondents

Through: Mr. Ruchesh Sinha, SSC with
Ms. Upasna Vashishta and
Ms. Monalisa Maity, Advs.
Mr. Rohan Jaitley, CGSC with Mr.
Dev Pratap Shahi, Mr. Varun Pratap
Singh and Mr. Yogya Bhatia, Advs.
for UOI

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

16.02.2026

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1. Paragraphs no. 9 and 10 of the affidavit duly sworn by
Mr. Balasubramanian Krishnamurthy, Joint Secretary, Ministry of Finance,
Department of Revenue read thus:

*“9. That necessary IT infrastructure has been put in place, and
it is respectfully submitted that the GSTAT is being
implemented in a virtual/e-court enabled mode, enabling
Members to conduct hearing through secure IT-enabled
systems.*



10. It is further respectfully submitted that the IT infrastructure has been stabilized and the tribunal has started to scrutinize the appeals filed and has initiated the process of marking defects. In view of the above the hearing of the appeals shall commence as soon as the files are placed before the tribunal”

2. In the wake of above, we dispose of the present writ petition, thereby permitting the petitioner to file an appeal.
3. The time spent in pursuing the present petition be taken into account in case if the issue of limitation is to be reckoned.
4. In view of the above terms, the present petition along with pending applications, if any, stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 16, 2026
gs/sg