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

+ **W.P.(C) 13676/2006, CM APPL. 10593/2006**

MINISTRY OF RAILWAYS

.....Petitioner

Through: Mr. Subhash Tanwar, CGSC with Mr.
Naveen, Mr. Sandeep Mishra & Mr.
Harshit Dewshwal, Advs.

versus

THE ASSESSING AUTHORITY & OR

.....Respondents

Through: Mr. Sumit K. Batra, Adv. for GNCTD.

WITH

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W.P.(C) 13696/2006, CM APPL. 10622/2006

MINISTRY OF RAILWAYS

.....Petitioner

Through: Mr. Subhash Tanwar, CGSC with Mr.
Naveen, Mr. Sandeep Mishra & Mr.
Harshit Dewshwal, Advs.

versus

THE ASSESSING AUTHORITY & ORS.

.....Respondents

Through: Mr. Sumit K. Batra, Adv. for GNCTD.

WITH

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W.P.(C) 13697/2006, CM APPL. 10624/2006

MINISTRY OF RAILWAYS

.....Petitioner

Through: Mr. Subhash Tanwar, CGSC with Mr.
Naveen, Mr. Sandeep Mishra & Mr.
Harshit Dewshwal, Advs.

versus

THE ASSESSING AUTHORITY & ORS.

.....Respondents

Through: Mr. Sumit K. Batra, Adv. for GNCTD.

AND

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W.P.(C) 15031/2006, CM APPL. 11931/2006

MINISTRY OF RAILWAYS

.....Petitioner



Through: Mr. Subhash Tanwar, CGSC with Mr. Naveen, Mr. Sandeep Mishra & Mr. Harshit Dewshwal, Advs.

versus

THE ASSESSING AUTHORITY & ORS.Respondents
Through: Mr. Sumit K. Batra, Adv. for GNCTD.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **29.10.2025**

1. This hearing has been done through hybrid mode.
2. Mr. Batra, ld. Counsel for the Department submits that he has obtained instructions and wishes to place a short note in the matter.
3. Ld. Counsel for the Petitioner submits that he does not have instructions yet from the Ministry of Railways.
4. The short question is whether Indian Railways Finance Corporation (hereinafter, 'IRFC') was liable to pay sales tax or not and whether the transactions between IRFC and Railways would be liable to sales tax or not. The said issue is subject matter of the two cabinet notes of the Central Government which are on record dated 16th December, 1987 and 26th July, 1989 which are relied upon by the Ministry of Railways.
5. Considering the impact that this matter could have, it is directed that the Deputy Director, (Finance), Ministry of Railways, Rail Bhawan shall remain physically present in Court on the next date of hearing.
6. If no instructions are given by the Ministry of Railways, then the writ petitions would be liable to be dismissed.



7. List on 2nd December, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

OCTOBER 29, 2025

dj/ck