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

CNR No. DLHC010489922026

+ **W.P.(C) 15022/2026, CM APPL. 70456/2026**

SH. SURENDRA KUMAR

.....Petitioner

Through: None.

Versus

UNION OF INDIA AND ORS.

.....Respondents

Through: Mr. Priyanshu Chhabra, SPC
with Mr. Harsh Vashisht, GP,
Ms. Ruchika Mangai and Ms.
Ishita Kumar, Advs. for R-
1/IOI.

Mr. Aditya Singla, SSC-CBIC
with Ms. Nehaol Sri L V, Ms.
Arya Suresh Nair, Mr. Akhil
Sharma and Mr. Dhananjay
Gautham, Advs. for R-2 & R-3.

Mr. Shailesh Kumar, Pr.
Commissioner Delhi North
[through VC].

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MR. JUSTICE BHARAT PARASHAR

ORDER

12.10.2026

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1. On 09.10.2026, the following order was passed :-

*"1. Having heard learned counsel appearing for the parties and upon a prima facie consideration of the controversy raised in the present Writ Petition, this Court is of the view that the issues involved herein appear to be covered by two judgments rendered by this Court, namely, **Gaurav Jain & Anr. v. Joint Commissioner (Appeals-II), CGST, Delhi Zone & Anr.**, decided on 31.07.2026 in W.P.(C) 8414/2026, and **Parag Garg v. Commissioner, Adjudication, CGST, Delhi West & Anr.**, along with connected matters, decided on 29.09.2026 in W.P.(C)*



13883/2026.

2. This Court is constrained to note that, notwithstanding the aforesaid decisions, writ petitions raising substantially similar issues continue to be instituted before this Court. The repeated invocation of the writ jurisdiction in matters which, *prima facie*, appear to be governed by judgments already rendered by this Court warrants an examination of the position being adopted by the concerned Department. Such a course would also facilitate consistency in the Department's approach to matters involving the same or substantially similar questions of law and avoid unnecessary multiplicity of proceedings.

3. In these circumstances, and with a view to ascertaining the stand of the Department in relation to the aforesaid judgments, this Court had called upon the learned Commissioner, Central Goods and Services Tax (CGST), to inform the Court whether the judgments in question had been accepted by the Department or whether any proceedings had been initiated, or were proposed to be initiated, to assail the same before the competent higher forum.

4. In response, the learned Commissioner, CGST, submits that he is yet to examine and study the aforesaid judgments. The submission is noted. However, considering that the judgments referred to herein were delivered on 31.07.2026 and 29.09.2026, respectively, it is expected that the concerned authorities would have undertaken, or would expeditiously undertake, an examination of the legal position emerging therefrom, so that the Department may take an informed and consistent decision regarding the course of action to be adopted in similar matters.

5. The Court considers it appropriate to emphasise that, where this Court has already examined and adjudicated upon a particular issue, the concerned Department is expected to examine the applicability of such decisions to subsequent cases with due diligence and take an appropriate decision in accordance with law. A timely consideration of the judgments by the competent authorities would assist in avoiding repetitive litigation on issues which may already stand settled, subject, of course, to the facts and circumstances of each case and the remedies available to the parties in accordance with law.

6. In view of the above, list the matter on 12.10.2026 in the Supplementary List, to enable the learned Commissioner, CGST, and the concerned authorities to examine the aforesaid judgments and apprise this Court of the Department's considered position regarding their acceptance or challenge before the competent higher forum.

7. It is expected that, by the next date of hearing, the concerned authorities in the Department would have devoted the necessary attention to the aforesaid judgments and would be in a position to assist this Court with a clear and considered response."



2. Today, this Bench has been apprised of the fact that on the last date of hearing, instead of the Principal Commissioner, CGST, Delhi North, it was the Assistant Commissioner who appeared and represented himself to be Commissioner. This Bench was never apprised of the said fact during the earlier proceedings.
3. Mr. Shailesh Kumar, Principal Commissioner Delhi North, joining the proceedings virtually today, prays for some time to examine the matter and take a policy decision in this regard.
4. Considering that a large number of writ petitions raising similar issues are repeatedly being filed before this Court, which has resulted in an unnecessary expenditure of the Court's time, Members of the Central Board of Indirect Taxes and Customs (CBIC) are directed to examine the relevant judgments and issue appropriate directions in the matter before the next date of hearing.
5. List on 27.10.2026 in the Supplementary List.

ANIL KSHETARPAL, J.

BHARAT PARASHAR, J.

OCTOBER 12, 2026/DH/MN/KT