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

+ LPA 179/2023 & CM APPL. 11901/2023

GOVT OF NCT OF DELHI & ANR.

..... Appellants

Through: Mr. Santosh Kumar Tripathi,  
Standing Counsel (Civil), GNCTD  
along with Mr. Arun Panwar, Mr.  
Pradyumn Rao, Mr. Utkarsh Singh,  
Mr. Kartik Sharma, Mr. Rishabh  
Srivastava and Ms. Prashansa  
Sharma, Advocates for GNCTD.

versus

ADHARV ENTERPRISES

..... Respondent

Through: Mr. Naginder Benipalw ith  
Ms. Harithi Kambiri and Mr. Ankit  
Siwach, Advocates.

25

+ LPA 183/2023 & CM APPL. 12410/2023

GOVT OF NCT OF DELHI & ANR.

..... Appellants

Through: Mr. Santosh Kumar Tripathi,  
Standing Counsel (Civil), GNCTD  
along with Mr. Arun Panwar, Mr.  
Pradyumn Rao, Mr. Utkarsh Singh,  
Mr. Kartik Sharma, Mr. Rishabh  
Srivastava and Ms. Prashansa  
Sharma, Advocates for GNCTD.

versus

LOKESH SHARMA & ANR.

..... Respondents

Through: Mr. Abhishek Aggarwal and Mr.  
Sudhir, Advocates.  
Mr. Justice George and Mr. Surya  
Kirna Singh, Advocates



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+ LPA 192/2023 & CM APPL. 13729-13730/2023

GOVT OF NCT OF DELHI & ANR. .... Appellants

Through: Mr. Santosh Kumar Tripathi,  
Standing Counsel (Civil), GNCTD  
along with Mr. Arun Panwar, Mr.  
Pradyumn Rao, Mr. Utkarsh Singh,  
Mr. Kartik Sharma, Mr. Rishabh  
Srivastava and Ms. Prashansa  
Sharma, Advocates for GNCTD.

versus

DARSHAN LAL & ANR. .... Respondents

Through: Mr. Justine George and Mr. Surya  
Kirna Singh, Advocates  
Mr. Abhishek Agarwal and Mr. Ankit  
Kumar, Advocates

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+ LPA 193/2023 & CM APPL. 13735-13736/2023

GOVT. OF NCT OF DELHI & ANR. .... Appellants

Through: Mr. Santosh Kumar Tripathi,  
Standing Counsel (Civil), GNCTD  
along with Mr. Arun Panwar, Mr.  
Pradyumn Rao, Mr. Utkarsh Singh,  
Mr. Kartik Sharma, Mr. Rishabh  
Srivastava and Ms. Prashansa  
Sharma, Advocates for GNCTD.

versus

PRADEEP KUMAR & ORS. .... Respondents

Through: Mr. Justine George and Mr. Surya  
Kirna Singh, Advocates  
Mr. Abhishek Agarwal and Mr. Ankit  
Kumar, Advocates



28

+ LPA 194/2023 & CM APPL. 13739-13740/2023

GOVT. OF NCT OF DELHI & ANR.

..... Appellants

Through: Mr. Santosh Kumar Tripathi,  
Standing Counsel (Civil), GNCTD  
along with Mr. Arun Panwar, Mr.  
Pradyumn Rao, Mr. Utkarsh Singh,  
Mr. Kartik Sharma, Mr. Rishabh  
Srivastava and Ms. Prashansa  
Sharma, Advocates for GNCTD.

versus

RAJESH BHATIA & ORS.

..... Respondents

Through: Mr. Justine George and Mr. Surya  
Kirna Singh, Advocates  
Mr. Abhishek Agarwal and Mr. Ankit  
Kumar, Advocates

29

+ LPA 195/2023 & CM APPL. 13742-13743/2023

GOVT OF NCT OF DELHI & ANR.

..... Appellants

Through: Mr. Santosh Kumar Tripathi,  
Standing Counsel (Civil), GNCTD  
along with Mr. Arun Panwar, Mr.  
Pradyumn Rao, Mr. Utkarsh Singh,  
Mr. Kartik Sharma, Mr. Rishabh  
Srivastava and Ms. Prashansa  
Sharma, Advocates for GNCTD.

versus

SAMAIRA JEWELS PVT LTD & ORS.

..... Respondents

Through: Mr. Kamal Sethi with Ms. Nidhi  
Bhatia and Mr. Aakash Sharma,  
Advocates



30

+ LPA 201/2023 & CM APPL. 14285-14286/2023

GOVT OF NCT OF DELHI AND ANR.

..... Appellants

Through: Mr. Santosh Kumar Tripathi,  
Standing Counsel (Civil), GNCTD  
along with Mr. Arun Panwar, Mr.  
Pradyumn Rao, Mr. Utkarsh Singh,  
Mr. Kartik Sharma, Mr. Rishabh  
Srivastava and Ms. Prashansa  
Sharma, Advocates for GNCTD.

versus

KIRAN BALA AND ORS.

..... Respondents

Through: Mr. Justine George and Mr. Surya  
Kirna Singh, Advocates  
Mr. Abhishek Agarwal and Mr. Ankit  
Kumar, Advocates

31

+ LPA 203/2023, CM APPL. 14312-14313/2023 & CM APPL.  
41159/2023

GOVT OF NCT OF DELHI & ANR.

..... Appellants

Through: Mr. Santosh Kumar Tripathi,  
Standing Counsel (Civil), GNCTD  
along with Mr. Arun Panwar, Mr.  
Pradyumn Rao, Mr. Utkarsh Singh,  
Mr. Kartik Sharma, Mr. Rishabh  
Srivastava and Ms. Prashansa  
Sharma, Advocates for GNCTD.

versus

SURESH KUMARI MANCHANDA & ORS.

..... Respondents

Through: Mr. Justine George and Mr. Surya  
Kirna Singh, Advocates  
Mr. Abhishek Agarwal and Mr. Ankit  
Kumar, Advocates

32

+ LPA 206/2023 & CM APPL. 14750-14751/2023

GOVT. OF NCT OF DELHI & ANR.

..... Appellants

Through: Mr. Santosh Kumar Tripathi,



Standing Counsel (Civil), GNCTD  
along with Mr. Arun Panwar, Mr.  
Pradyumn Rao, Mr. Utkarsh Singh,  
Mr. Kartik Sharma, Mr. Rishabh  
Srivastava and Ms. Prashansa  
Sharma, Advocates for GNCTD.

versus

NEELAM AGGARWAL & ORS. .... Respondents  
Through: Mr. Justine George and Mr. Surya  
Kirna Singh, Advocates  
Mr. Abhishek Agarwal and Mr. Ankit  
Kumar, Advocates

33

+ LPA 207/2023 & CM APPL. 14763-14764/2023

GOVT. OF NCT OF DELHI & ANR. .... Appellants  
Through: Mr. Santosh Kumar Tripathi,  
Standing Counsel (Civil), GNCTD  
along with Mr. Arun Panwar, Mr.  
Pradyumn Rao, Mr. Utkarsh Singh,  
Mr. Kartik Sharma, Mr. Rishabh  
Srivastava and Ms. Prashansa  
Sharma, Advocates for GNCTD.

versus

RAVINDER SUKHIJA & ORS. .... Respondents  
Through: Mr. Justine George and Mr. Surya  
Kirna Singh, Advocates  
Mr. Abhishek Agarwal and Mr. Ankit  
Kumar, Advocates

34

+ LPA 387/2023 & CM APPL. 21001-21003/2023

GOVT OF NCT OF DELHI & ANR. .... Appellants  
Through: Mr. Santosh Kumar Tripathi,  
Standing Counsel (Civil), GNCTD  
along with Mr. Arun Panwar, Mr.  
Pradyumn Rao, Mr. Utkarsh Singh,  
Mr. Kartik Sharma, Mr. Rishabh



Srivastava and Ms. Prashansa  
Sharma, Advocates for GNCTD.

versus

PRABHAT MUTREJA & ORS. .... Respondents  
Through: Mr. Justine George and Mr. Surya  
Kirna Singh, Advocates

35

+ LPA 389/2023 & CM APPL. 21061-21063/2023

GOVT OF NCT OF DELHI & ANR. .... Appellants  
Through: Mr. Santosh Kumar Tripathi,  
Standing Counsel (Civil), GNCTD  
along with Mr. Arun Panwar, Mr.  
Pradyumn Rao, Mr. Utkarsh Singh,  
Mr. Kartik Sharma, Mr. Rishabh  
Srivastava and Ms. Prashansa  
Sharma, Advocates for GNCTD.

versus

RAJIV GUPTA & ORS. .... Respondents  
Through: Mr. Justine George and Mr. Surya  
Kirna Singh, Advocates

36

+ LPA 390/2023 & CM APPL. 21186-21188/2023

GOVT OF NCT OF DELHI & ANR. .... Appellants  
Through: Mr. Santosh Kumar Tripathi,  
Standing Counsel (Civil), GNCTD  
along with Mr. Arun Panwar, Mr.  
Pradyumn Rao, Mr. Utkarsh Singh,  
Mr. Kartik Sharma, Mr. Rishabh  
Srivastava and Ms. Prashansa  
Sharma, Advocates for GNCTD.

versus

M/S NEW BERCO ELECTRONICS & ORS. .... Respondents  
Through: Mr. Justine George and Mr. Surya  
Kirna Singh, Advocates



**CORAM:**  
**HON'BLE MR. JUSTICE MANMOHAN**  
**HON'BLE MS. JUSTICE MINI PUSHKARNA**

**ORDER**  
**07.11.2023**

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1. Learned counsel for the Excise Department prays for an adjournment on the ground that the physical verification of the stock is still in progress. He states that the said exercise shall be completed within six weeks.
2. List on 10<sup>th</sup> January, 2024.

**MANMOHAN, J**

**MINI PUSHKARNA, J**

**NOVEMBER 7, 2023**  
**AK**