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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **W.P.(C) 5114/2021 and CM APPL. 15675/2021**  
SOCIETY FOR TAX ANALYSIS AND RESEARCH ..... Petitioner

Through: Dr. Avinash Poddar with Dr. Gaurav  
Gupta, Mr. Jaspal Singh Sethi and  
Mr. Suresh Aggarwal, Advocates.

*versus*

UNION OF INDIA & ORS. .... Respondents

Through: Mr. N. Venkataraman, ASG with Ms.  
Sonu Bhatnagar, Sr. Standing  
Counsel, Ms. Venus Mehrotra and Mr.  
Vaibhav Joshi, Advs. for R-1.  
Mr. Sunil Agarwal, Sr. Standing  
Counsel Mr. Tushar Gupta, Adv. for  
R-4.  
Mr. V.K. Singh, Adv. for R-5.  
Mr. Siddharth with Mr. Amit K.  
Agrawal, Adv. for R-6.  
Mr. Arvind Datar, Sr. Advocate,  
*Amicus Curiae*.  
Mr. Zoheb Hossain, Adv., *Amicus  
Curiae*.

**W.P.(C) 5177/2021 and CM APPL. 15892/2021**  
ANIL KUMAR GOEL & ORS. .... Petitioners

Through: Mr. Puneet Agrawal with Mr. Sanjay  
Sharma, Ms. Hemlata Rawat, Ms.  
Purvi Sinha and Mr. Gaurav Gupta,  
Advocates along with Mr. Ashok K.  
Sharma in-person.

*versus*

UNION OF INDIA & ORS. .... Respondents

Through: Mr. N. Venkataraman, ASGI with  
Ms. Sonu Bhatnagar, Sr. Standing  
Counsel, Mr. Jivesh K. Tiwari, Ms.  
Venus Mehrotra and Mr. Vaibhav

Joshi, Advs for R- 1.  
Mr. Abhishek Maratha, Sr. Standing  
Counsel for R-2.  
Mr. Anupam Srivastava, ASC for R-  
5/GNCTD.  
Mr. Arvind Datar, Sr. Advocate,  
*Amicus Curiae*.  
Mr. Zoheb Hossain, Adv., *Amicus  
Curiae*.

**CORAM:**  
**HON'BLE MR. JUSTICE RAJIV SHAKDHER**  
**HON'BLE MR. JUSTICE TALWANT SINGH**

**ORDER**

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**25.05.2021**

[Court hearing convened via video-conferencing on account of COVID-19]

1. We have heard Mr. N. Venkataraman, learned ASG for quite some time.
  - 1.1. Mr. Venkataraman says that he would require further time to conclude his arguments in the captioned matters.
2. Counsels who are appearing in the captioned matters, [which includes the *amici curiae* that we have appointed in the matter, i.e., Mr. Arvind Datar and Mr. Zoheb Hossain], have made certain suggestions. Mr. Venkatraman has graciously acceded to the request of having them considered by the concerned authority(ies).
  - 2.1 The suggestions made will be submitted to Mr. Venkataraman by the end of this evening, *albeit*, via e-mail.
  - 2.2. The suggestions concerning Central Goods and Services Tax Act, 2017 (in short 'CGST Act') will be put to the GST Council and Central Board of Indirect Taxes and Customs (CBIC).

2.3. Likewise, the suggestions pertaining to the Income Tax Act, 1961 (in short 'the Act') will be put to the Central Board of Direct Taxes.

3. Accordingly, list the captioned matters on 01.06.2021.

**RAJIV SHAKDHER, J**

**TALWANT SINGH, J**

**MAY 25, 2021/tr**

*W.P.(C) 5114/2021 and connected matter*

*Click here to check corrigendum, if any*

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