

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No(s). 2752/2026  
[Arising out of impugned final judgment and order dated 25-09-2025  
in WPC No. 10189/2025 passed by the High Court of Delhi at New  
Delhi]

COMMISSIONER OF DELHI GOODS AND SERVICE TAX  
DGST DELHI

Petitioner(s)

VERSUS

GLOBAL OPPORTUNITIES PRIVATE LIMITED THROUGH ITS AUTHORIZED  
REPRESENTATIVE

Respondent(s)

IA No. 16149/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT

Date : 27-01-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE DIPANKAR DATTA  
HON'BLE MR. JUSTICE SATISH CHANDRA SHARMA

For Petitioner(s) :

Mr. Bhakti Vardhan Singh, AOR

For Respondent(s) :

Mr. Tarun Gulati, Sr. Adv.  
Mr. Sparsh Bhargava, Adv.  
Ms. Ishita Farsaiya, AOR  
Ms. Vanshika Taneja, Adv.  
Mr. Aryan Singh, Adv.  
Mr. Aakrit Bhargav, Adv.

UPON hearing the counsel the Court made the following  
O R D E R

1. We are not inclined to interfere with the impugned judgment and order of the High Court; hence, the special leave petition is dismissed.

2. However, the time to refund the amount by the respondent as directed by the appellate authority, is extended by two months from today.
3. Pending application(s), if any, shall stand disposed of.

**(SONIA BHASIN)**  
**ASSISTANT REGISTRAR-CUM-PS**

**(SUDHIR KUMAR SHARMA)**  
**COURT MASTER (NSH)**