

ITEM NO.14

COURT NO.7

SECTION XIV

**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)**