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* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ W.P.(C) 5395/2025 & CM APPL. 24648/2025
A B ENTERPRISES THROUGH ITS KARTA RAJESH MANGLA
HUFPetitioner

Through: Mr. M.A. Ansari & Mr. Tabbassum
Firdause, Advocates.

versus

GOVT OF NCT OF DELHI & ORS.Respondents

Through: Mr. Sumit K. Batra, Advocates.
Ms. Sangita Malhotra, SPC with Ms.
Pallavi Talwar, Mr. Rahul Kumar &
Mr. Sagar Roy, Advocates.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

ORDER
% 28.04.2025

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner- A B Enterprises through its Karta Rajesh Mangla HUF under Article 226 of the Constitution of India, *inter alia*, assailing the impugned **Notification Nos. 56/2023-Central Tax** dated 28th December 2023 and **56/2023-State Tax** dated 11th July 2024 (hereinafter, '*impugned notifications*'). The present petition also assails the impugned order dated 25th August, 2024 passed by Respondent No. 3- Sales Tax Officer Cass II/AVATO, Ward-70, Zone-4 (hereinafter, '*impugned order*').
3. Issue notice. Mr. Sumit K. Batra, Id. Counsel for Respondents GNCTD accepts notice.



4. Let Counter Affidavit be filed on behalf of the Respondents within four weeks.
5. List before the Joint Registrar on 10th July, 2025 for completion of pleadings.
6. List before Court on 11th September, 2025.
7. In the meantime, no coercive steps shall be taken against the Petitioner.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

APRIL 28, 2025/da/ck