



\$~75

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

+ **W.P.(C) 5435/2025 and CM APPL. No.24757/2025**

**BALAJEE IMPEX THROUGH ITS PROPRIETOR RAJESH
KUMAR MANGLA**Petitioner

Through: Mr. M.A. Ansari and Ms. Tabbassum
Firdaus, Advocates

versus

GOVT. OF NCT OF DELHI & ORS.Respondents

Through: Ms. Vaishali Gupta, Panel Counsel
GNCTD

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– Balaji Impex challenging the show cause notice dated 28th May, 2024 pertaining to tax period April 2019-March 2020 (*hereinafter, ‘the SCN’*) issued upon the Petitioner by the Sales Tax Officer, Class II/AVATO, Ward 70, Zone 4 (*hereinafter, Respondent No. 4- Department*). The petition further challenges the corresponding order dated 25th August, 2024 (*hereinafter, ‘the impugned order’*) passed by Respondent No.4-Department.
3. Additionally, the present petition also challenges the Notification No. 56/2023- Central Tax dated 28th December, 2023 as also the Notification No. 56/2023- State Tax dated 11th July, 2024 (*hereinafter, ‘the impugned notifications’*).
4. Considering that the challenge to one of the impugned notifications being Notification No. 56/2023- Central Tax dated 28th December, 2023 is



presently under consideration before the Supreme Court in ***S.L.P No 4240/2025*** titled ***M/s HCC-SEW-MEIL-AAG JV v. Assistant Commissioner of State Tax & Ors.***, the challenge made by the Petitioner to the other impugned notification being Notification No. 56/2023- State Tax dated 11th July, 2024 in the present proceeding shall also be subject to the outcome of the decision of the Supreme Court.

5. Issue notice. Ms. Vaishali Gupta, Panel Counsel for GNCTD accepts notice.
6. Let Counter Affidavit be filed on behalf of the Respondents within four weeks.
7. List before the Joint Registrar on 10th July, 2025 for completion of pleadings.
8. List before Court on 11th September, 2025.
9. In the meantime, no coercive steps shall be taken against the Petitioner.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

APRIL 28, 2025/SV/ss