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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 8184/2024 and CM APPL. No. 33581/2024

GREENEDGE CLINIC PROPRIETOR VINAYAK ABBOT
THROUGH SPA PANKAJ JAGGI

.....Petitioner

Through: Mr.Rakesh Kumar, Mr.Avinash
Kapoor, Advocates

versus

COMMISSIONER DELHI GOODS AND SERVICE TAX AND
OTHERS

.....Respondent

Through: Mr.Sumit K.Batra, Advocate for R-1
and 2

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER
23.04.2025

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1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner – Greenedge Clinic Proprietor Vinayak Abbot through SPA Pankaj Jaggi under Article 226 of the Constitution of India *inter alia* challenging the demand order dated 22nd November, 2023 and 15th April, 2024 (hereinafter, ‘*the impugned orders*’) passed by the Sales Tax Officer Class II/AVATO, Ward 4, Zone 1, Delhi under Section 73 of the Delhi/Central Goods and Services Tax Act, 2017 (hereinafter, ‘*DGST/CGST Act, 2017*’):
3. Additionally, the present petition also *inter alia* challenges the Notification No. 56/2023- Central Tax dated 28th December, 2023 and Notification No. 09/2023- Central Tax dated 31st March, 2023 issued by the



Central Board of Indirect Taxes and Customs (hereinafter, '*the impugned notifications*').

4. Adjournment is requested by the learned Counsel for the Petitioner.
5. Let the counter affidavit on behalf of
 - (i) Respondent No. 1- Commissioner, Delhi Goods and Services Tax, and
 - (ii) Respondent No. 2-Sale Tax Officer Class II/AVATO Delhi Goods And Service Tax Ward-04, Zone-01, New Delhibe filed within four weeks. Rejoinder thereto, if any, be filed within four weeks thereafter.
6. List before the Joint Registrar on 9th July, 2025.
7. List before Court on 11th September, 2025.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

APRIL 23, 2025/SV/Ar.