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

\+ **W.P.(C) 9060/2025**

SARENS HEAVY LIFT INDIA PRIVATE LIMITED .....Petitioner
Through: Mr. Pradeep Singh Rawat and Mr. Pankaj Pandey, Advocates.

versus

SALES TAX OFFICER CLASS II AVATO DGST WARD 201, ZONE 11 & ANR. .....Respondents
Through: Ms. Urvi Mohan, Advocate.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% 04.07.2025

1. This hearing has been done through hybrid mode.

CM APPL. 38568/2025 (exemption)

2. Allowed, subject to all just exceptions. The application stands disposed of.

CM APPL. 38570/2025 (for delay)

3. This is an application under Section 151 of Code of Civil Procedure seeking condonation of delay of 41 days in filing the appeal.

4. For the reasons stated in the application, delay in filing the appeal is condoned.

5. Application is disposed of.

W.P.(C) 9060/2025 & CM APPL. 38569/2025

6. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India challenging the ***Notification No. 40/2021*** by which the last date for filing of annual returns for the Financial Year 2020-21

was extended from 31st December, 2021 to 28th February, 2022.

7. The challenge is premised on the fact that this extension of the period for filing of annual returns in effect also extends the period within which orders ought to be issued in terms of Section 73 of the Central Goods and Services Tax Act, 2017 (hereinafter 'CGST Act'). To elaborate, Section 73 of the CGST Act mandates the order in pursuance of a SCN to be issued within a period of 3 years from the due date for furnishing of annual return for the financial year.

8. The impugned Notification is primarily challenged on the grounds that,

(i) there was no recommendation by the GST council in terms of CGST Act and

(ii) the date of filing of annual return was extended retrospectively which is also impermissible.

9. Issue notice.

10. Ms. Urvi Mohan, ld. Counsel for Respondents accepts notice.

11. Let the reply be filed within four weeks from today. Rejoinder thereto, if any, be filed within four weeks thereafter.

12. List on 18th September, 2025.

13. No coercive steps shall be taken in the meantime pursuant to the impugned order.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

JULY 4, 2025

v/Ar.