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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 10640/2025, CM APPL. 44047/2025, CM APPL. 44048/2025 & CM APPL. 44049/2025**

SARASWATI PRINTERS

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth &
Ms. Palak Mathur, Advs. (M:
9911610547)

versus

**SALES TAX OFFICER CLASS II/AVATO, STATE TAX WARD
91, ZONE 8 DELHI AND ORS.**

.....Respondents

Through: Mr. Sumit K. Batra, Adv.

AND

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+ **W.P.(C) 10724/2025, CM APPL. 44370/2025, CM APPL. 44371/2025 & CM APPL. 44372/2025**

FABGAR OVERSEAS PRIVATE LIMITED

.....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth &
Ms. Palak Mathur, Advs.

versus

**SALES TAX OFFICER CLASS II/AVATO, STATE TAX WARD
81, ZONE 7, DELHI AND ORS**

.....Respondents

Through: Mr. Shouryendu Ray & Mr. Rishabh
Agawal, Adv. for R-3.

Mr. Anurag Ojha, SSC, Mr. Dipak Raj,

Mr. Shashank Kumar and Ms. Garima
Kumar, Advs.

Mr. Sumit K. Batra, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

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24.07.2025

1. This hearing has been done through hybrid mode.



CM APPL. 44048/2025 (for exemption) & CM APPL. 44049/2025 (for exemption) in W.P.(C) 10640/2025
CM APPL. 44371/2025 (for exemption) & CM APPL. 44372/2025 (for exemption) in W.P.(C) 10724/2025

2. Allowed, subject to all just exceptions. Applications are disposed of.

W.P.(C) 10640/2025 & CM APPL. 44047/2025 (for stay)
W.P.(C) 10724/2025 & CM APPL. 44370/2025 (for stay)

3. The present petitions have been filed by the Petitioners under Articles 226 and 227 of the Constitution of India, *inter alia*, challenging **Notification No. 40/2021-Central Tax** dated 29th December 2021 and **Notification No. 40/2021-State Tax** dated 9th June 2022 (hereinafter, ‘*impugned notifications*’). The present petitions further assails the impugned demand orders dated 27th February, 2025 and 21st February, 2025.

4. This Court is already considering the challenge to the impugned notifications in **W.P. (C) 9060/2025** titled ‘**Sarens Heavy Lift India Private Limited v. Sales Tax Officer Class II AVATO DGST Ward 201, Zone 11 & Anr.**’. The relevant portion of the order dated 4th July, 2025 in the said matter reads as under:

“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.”

5. Accordingly, issue notice. Mr. Sumit K. Batra, Id. Counsel accepts notice.
6. No coercive steps shall be taken in the meantime pursuant to the impugned orders.
7. List on 18th September, 2025 along with **W.P. (C) 9060/2025**.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

JULY 24, 2025

dj/ck