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

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

SARENS HEAVY LIFT INDIA PRIVATE LIMITEDPetitioner

Through: Mr. Pradeep Singh Rawat and Mr.
Pankaj Pandey, Advs.

versus

SALES TAX OFFICER CLASS II AVATO DGST WARD 201,
ZONE 11 & ANR.Respondents

Through: Ms. Urvi Mohan, Adv.

27 WITH

+ **W.P.(C) 10640/2025 & CM APPL. 44047/2025**

SARASWATI PRINTERSPetitioner

Through: Ms. Palak Mathur, Adv. for Mr.
Chinmaya Seth, Adv.

versus

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

Through: Mr. Sumit K. Batra, Adv.

28 WITH

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

FABGAR OVERSEAS PRIVATE LIMITEDPetitioner

Through: Ms. Palak Mathur, Adv. for Mr.
Chinmaya Seth, Adv.

versus

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

Through: Mr. Shouryendu Ray with Mr.
Rishabh Agarwal, Advs. for R-3.
Mr. Piyush Beriwal, Ms. Ruchita
Srivastava, Advs. for R-4.
Mr. Sumit K. Batra, Adv.

30 WITH

+ **W.P.(C) 12763/2025 & CM APPL. 52131/2025**

LAKSHAY GRANITE THROUGH ITS PROPRIETOR RAVI



KANTPetitioner

Through: Mr. Ujjwal Jain, Adv.
versus

SALES TAX OFFICER CLASS II/ AVATO WARD 63, ZONE 6,
DELHI & ORS.Respondents

Through: Ms. Vaishali Gupta, Adv. for GNCTD.
AND

33

+

W.P.(C) 13106/2025 & CM APPL. 53664/2025
NANDI POLYCHEMPetitioner

Through: Mr. Akshay Allagh, Adv.
versus

GOODS AND SERVICE TAX OFFICER, DELHI DEPARTMENT
OF TRADE AND TAXES, GOVERNMENT OF NCT OF DELHI
& ANR.Respondents

Through: Ms. Vaishali Gupta, Adv. for GNCTD.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER
% **18.09.2025**

1. This hearing has been done through hybrid mode.
2. The Petitioners in these matters have challenged the Notification No. 40/2021-Central Tax dated 29th December, 2021 and/or Notification No. 40/2021-State Tax (Delhi) dated 9th July, 2022 as being *ultra vires* Article 14 of the Constitution of India as also Section 164 of both the Central Goods and Services Act, 2017 and Delhi Goods and Services Act, 2017.
3. Counter affidavits be filed in all the matters, where not already filed, within six weeks. Rejoinder, thereto, be filed within four weeks.
4. Ld. Counsels for the parties may file their written submissions at least



one week before the next date of hearing.

5. List for hearing on 5th December, 2025.
6. In the meantime, no coercive steps shall be taken.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 18, 2025
dj/msh