$~20 TO 26

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

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

SARENS HEAVY LIFT INDIA PRIVATE LIMITED.....Petitioner
Through:

versus

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

21 WITH

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

SARASWATI PRINTERS .....Petitioner
Through: Mr. Chinmaya Seth, Mr. A.K. Seth and Ms. Palak Mathur, Advs.

versus

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

22 WITH

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

FABGAR OVERSEAS PRIVATE LIMITED .....Petitioner
Through: Mr. Chinmaya Seth, Mr. A.K. Seth and Ms. Palak Mathur, Advs.

versus

SALES TAX OFFICER CLASS II/AVATO, STATE TAX WARD 81, ZONE 7, DELHI AND ORS
.....Respondent
Through:

23 WITH

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

LAKSHAY GRANITE THROUGH ITS PROPRIETOR RAVI KANT
.....Petitioner

Through: Mr. Ujjwal Jain, Adv.

versus

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

Through: Ms. Vaishali Gupta, Panel Counsel

24 WITH

\+ **W.P.(C) 13106/2025&CM APPL. 53664/2025**

NANDI POLYCHEM .....Petitioner

Through: Mr. AkshayAlagh, Adv.

versus

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

Through: Ms. Vaishali Gupta, Panel Counsel

25 WITH

\+ **W.P.(C) 14775/2025&CM APPL. 60793/2025**

R L ENTERPRISES .....Petitioner

Through:

versus

COMMISSIONER, STATE GOODS AND SERVICES TAX & ANR.
.....Respondent

Through:

26 AND

\+ **W.P.(C) 16390/2025&CM APPL. 67156/2025**

UPHAR CATERERS THROUGH ITS PARTNER MR. THAKUR

2025:DHC:[illegible]-DB

DASS .....Petitioner

Through:

versus

COMMISSIONER OF DELHI GOODS AND SERVICES TAX AND OTHERS

.....Respondent

Through:

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER

% 05.12.2025

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. Let the written submissions on behalf of the parties be filed at least two weeks prior to the next date of hearing.

4. List on 23rd March, 2026.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 5, 2025/*pt/msh*