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

+ **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.

.....Respondents

Through: Ms. Vaishali Gupta, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **22.08.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 52130/2025

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

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

3. The present petition has been filed on behalf of the Petitioner-Lakshay Granite under Articles 226 and 227 of the Constitution of India, *inter alia*, challenging the **Notification No. 40/2021** - State Tax dated 9th June, 2022.

4. The challenge raised by the Petitioner is that the impugned order dated 21st February 2025 passed by the office of the Sales Tax Officer is a non speaking order. Further, the same has been passed without affording a hearing to the Petitioner and therefore, it ought to be set aside.

5. It is conceded by the Petitioner that a show cause notice was issued on



20th November 2024 along with reminders. However, the Petitioner did not file a reply to the said notice.

6. List along with **W.P.(C) 9060/2025** wherein a similar notification has been challenged, on 18th September, 2025.

7. In the meanwhile, no coercive action shall be taken.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 22, 2025

Kk/rks