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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:

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 PRINTERSPetitioner

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 LIMITEDPetitioner

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. Akshay Alagh, 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



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