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

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

NANDI POLYCHEM

.....Petitioner

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, Panel Counsel
(Civil) GNCTD

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **28.08.2025**

1. This hearing has been done through hybrid mode.
2. The present petition, *inter alia*, challenges the impugned order dated 23rd February, 2025 passed in respect of Financial Year 2020-2021 arising out of Show Cause Notice dated 27th November, 2024. Vide the impugned order a demand of Rs. 1,10,44,992/- has been raised against the Petitioner.
3. The impugned order has been challenged on the ground that the same has been passed without considering the detailed reply filed by the Petitioner.
4. In addition, a challenge is being raised to **Notification No. 40/2021-Central Tax** dated 29th December, 2021 and **Notification No. 40/2021- State Tax** dated 09th June, 2022.
5. Issue notice. Ms. Vaishali Gupta, Ld. Counsel for the Respondent accepts notice.



6. Counter affidavit be filed within four weeks. Rejoinder, thereafter be filed within four weeks.
7. List on 18th September, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 28, 2025/pd/msh