$~26 to 28, 30 & 33

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

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

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

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 PRINTERS .....Petitioner

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 LIMITED .....Petitioner

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 ORS .....Respondents

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

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. for GNCTD.

33 AND

+ **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, Adv. for GNCTD.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 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