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

\+ **W.P.(C) 13739/2025&CM APPL. 56385/2025**

MS DERMACLINIX THE COMPLETE SKIN AND HAIR SOLUTION CENTER .....Petitioner

Through: Mr. Ramesh Kumar Mishra and Mr. Raj Aryan Singh, Advs. (9236948098)

versus

ADDITIONAL COMMISSIONER CENTRAL GOODS AND SERVICES TAX DELHI EAST .....Respondent

Through: Mr. Akshay Amritanshu, SSC with Ms. Drishti Saraf, Mr. Sarthak Srivastava and Mr. Mayur Goyal, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% **08.09.2025**

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner- M/s. Dermaclinix The Complete Skin and Hair Solution Centre under Articles 226 and 227 of the Constitution of India, *inter alia*, challenging the impugned order dated 4th February, 2025 passed by the Additional Commissioner CGST, Delhi East by which various demands have been raised against the Petitioner to the tune of approximately Rs. 4,95,52,114/- pursuant to Section 122(2)(b) of the Central Goods and Services Act (hereinafter 'CGST Act').

3. The submission of the ld. Counsel for the Petitioner is five-fold:

i. Form GST ASMT-10 notice was not issued in this matter.

ii. Pre-Show Cause Notice (SCN) consultation was also not conducted.

iii. A combined order has been passed for more than five years.

iv. Form GST DRC-07 has not yet been uploaded.

v. The limitation period prescribed under section 74(10) of the CGST Act could not have been invoked as there was no fraud or mis-representation.

4. Further submission on merits is that the Petitioner's services constitute health care services and not cosmetic services and that the tax has been correctly paid by the Petitioner.

5. The Petitioner has already filed an appeal, and the appeal is yet to be registered in the GST Department. Thus, the Court is inclined only to issue notice in this matter insofar as the issues with respect to the combined order having been passed for more than five years, as also the non-uploading of Form GST DRC-07 is concerned.

6. In respect of the other three issues, *prima facie*, the Court is not satisfied with the stand of the Petitioner.

7. Let a counter affidavit, insofar as these two issues are concerned, be placed on the record by the Respondent.

8. List on 8th October, 2025 along with connected matters where similar issues have been raised.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 8, 2025*/sh/sm*