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

\+ **W.P.(C) 14775/2025 &CM APPL. 60793/2025**

R L ENTERPRISES .....Petitioner

Through: Mr. Ruchir Bhatia, Adv.

versus

COMMISSIONER, STATE GOODS AND SERVICES TAX & ANR. .....Respondents

Through: Mr. Sumit K. Batra, Adv. for R1 & 2.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

<u>O R D E R</u>

% 23.09.2025

1. This hearing has been done through hybrid mode.

<u>CM APPL. 60792/2025 (for Exemption)</u>

2. Allowed, subject to all just exceptions. Application stands disposed of.

<u>W.P.(C) 14775/2025 &CM APPL. 60793/2025(stay)</u>

3. The present petition has been filed by the Petitioner under Articles 226 and 227 of the Constitution of India, *inter alia,* challenging the impugned order dated 23th February 2025, issued by the Sales Tax Officer, Class II, AVATO, Ward 72, Zone 6, Delhi *(hereinafter 'impugned order').* The Petitioner has also challenged the impugned Show Cause Notice dated 21st November 2024, issued by Sales Tax Officer, Class II, AVATO, Ward 72, Zone 6, Delhi *(hereinafter 'impugned SCN')*

4. In addition, the Petitioner has also challenged the Constitutional validity of the following notifications:

- ***Notification No. 40/2021-Central Tax(Delhi)*** dated 29th December, 2021
- ***Notification No. 40/2021-State Tax (Delhi)*** dated 9th June, 2022 *(hereinafter 'impugned notification').*

5. A brief background of Petitioner's case is that the impugned SCN dated 21st November 2024 was issued to the Petitioner. The impugned SCN had fixed 21st December, 2024 as the date for filing of reply and 23rd December, 2024 as the date for personal hearing. However, no reply has been filed to the same.The ground for non-filing of the reply is that, Petitioner sought an adjournment on 21st December 2024, as 31st December 2024 was the last date for filing returns, and requested one month's time to file the reply. Thereafter, a reminder was issued on 2nd January, 2025. Pursuant to the said reminder, a detailed reply was filed on 10th January 2025, and additional information was filed by the Petitioner on 23rd February, 2025 stating that the for the same parties and transactions in the impugned SCN, the assessment has been duly made, and an order has already been passed. However, the impugned order has been passed without considering the said contention.

6. Issue Notice. Mr. Sumit K. Batra, ld. Counsel for the Respondents accepts notice.

7. Let the counter affidavit be filed in four weeks. Rejoinder thereto be filed within four weeks, thereafter.

8. Needless to add, since the challenge in the present is also to the impugned notifications, this would be considered by the Court in the batch of matters where the validity of impugned notifications is under challenge – the lead matter being ***W.P.(C) 9060/2025*** titled ***Sarens Heavy Lift India***

Private Limited v. Sales Tax Officer Class II AvatoDgst Ward 201, Zone 11 &Anr.

9. List for hearing on 05th December, 2025 alongwith***W.P.(C) 9060/2025*** titled ***Sarens Heavy Lift India Private Limited v. Sales Tax Officer Class II AvatoDgst Ward 201, Zone 11 &Anr***.

10. In the meantime, no coercive action shall be taken.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 23, 2025

sk/sm