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

\+ **W.P.(C) 15700/2025, CM APPL. 64243/2025 & CM APPL. 64244/2025**

EYEP TECHSUITE PRIVATE LIMITED .....Petitioner

Through: Mr. Pulkit Verma and Mr. Saket Jain, Advs.

versus

SALES TAX OFFICER CLASS II AVATO, WARD 61 & ORS. .....Respondents

Through: Mr. Aakash Verma, SSC.
Ms. Vaishali Gupta, Adv. for GNCTD
Mr. Neeraj Dubey, Sr. Panel Counsel.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 13.11.2025

1. This hearing has been done through hybrid mode.

CM APPL. 64244/2025 (for exemption)

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

W.P.(C) 15700/2025 & CM APPL. 64243/2025 (for interim stay)

3. The present petition has been filed by the Petitioner under Article 226 and 227 of the Constitution of India, *inter alia,* challenging ***Notification No. 40/2021-Central Tax*** dated 29th December, 2021 and ***Notification No. 40/2021-State Tax*** dated 9th June 2022 *(hereinafter, 'impugned notifications'),* and the validity thereof.

4. The petitioner also challenges Show Cause Notice dated 21st November, 2024 *(hereinafter, 'impugned SCN')* and the consequential order dated 20th

February, 2025 passed by Sales Tax Officer Class II/ AVATO, Ward 61, Zone 5, Delhi *(hereinafter, 'impugned order')* for Financial Year 2020-2021.

5. *Vide* the impugned order, a tax demand of Rs. 95,41,578/- and total demand of approximately Rs. 1.76 crores including penalty has been confirmed against the Petitioner.

6. Ld. Counsel for the Petitioner submits that challenge in present petition is similar to a batch of petitions wherein *inter alia*, the impugned notification was challenged. ***W.P. (C) 9060/2025*** titled ***'Sarens Heavy Lift India Private Limited v. Sales Tax Officer Class II AVATO DGST Ward 201, Zone 11 & Anr.'*** is the lead matter in the said batch of petitions.

7. Further, it is submitted by ld. Counsel for the Petitioner that in the rectification application filed by the Petitioner, no personal hearing was granted and therefore, the matter would be covered by ***HVR Solar P. Ltd. v. Sales Tax Officer, Class II AVATO Ward 67*** **(2025) 98 GSTL 131 (Del.)**

8. List on 5th December, 2025.

9. In the meantime, no coercive steps shall be taken against the Petitioner.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

NOVEMBER 13, 2025
dj/jyh/sm