$~37

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

\+ **W.P.(C) 18102/2025 & CM APPL. 74893/2025**

ALKESH TACKER HUF REPRESENTED BY ITS KARTA ALKESH TACKER .....Petitioner

Through: Mr. Kanishk Rana, Adv.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Ms. Vaishali Gupta, Panel Counsel (Civil) GNCTD

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 16.12.2025

1. This hearing has been done through hybrid mode.

CM APPL. 74894/2025 (for exemption)

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

W.P.(C) 18102/2025 & CM APPL. 74893/2025 (for interim stay)

3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia,* assailing the impugned order dated 10th September, 2025 passed by the Sales Tax Officer Class II/ AVATO, Ward 2, Zone 2, Delhi *(hereinafter, 'impugned order')*.

4. *Vide* the impugned order, the application of the Petitioner under Section 128A of the Central Goods and Services Tax Act, 2017 for availing the benefit of waiver of penalty and interest, has been rejected by the Department.

5. The submission on behalf of ld. Counsel for the Petitioner is that the tax amount has already been deposited by the Petitioner.

6. Accordingly, issue notice. Ms. Vaishali Gupta, ld. Panel Counsel accepts notice on behalf of Respondent No. 2 and Respondent No.3.

7. Let a reply be filed within a period of four weeks. Rejoinder be filed within a period of four weeks, thereafter.

8. List before the Joint Registrar on 28th January, 2026.

9. List before the Court on 29th April, 2026.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 16, 2025/*pd/sm*