



\$~35

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

+ **W.P.(C) 89/2025 & CM APPL. 301/2025, CM APPL. 302/2025**

STAR TRADERS THROUGH ITS PROPRIETOR MR. ATIMUKT
JAINPetitioner

Through: Mr. Rakesh Kumar and Mr. Parveen
Kumar Gambhir, Advs.

versus

COMMISSIONER DELHI GOODS AND SERVICE TAX AND
OTHERSRespondents

Through: Mr. Rajeev Aggarwal, ASC with Mr.
Shubham Goel and Mr. Mayank
Kamra, Advs. for R-1 & 2. (M:
9654298599)

Mr. Harpreet Singh, Sr. Standing
Counsel along with Ms. Suhani
Mathur and Mr. Shivang Chawla,
Advs. for R-4. (M: 98112 53531)

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE DHARMESH SHARMA

ORDER

% **08.01.2025**

1. This hearing has been done through hybrid mode.

CM APPL.301/2025 (for exemption)

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

W.P.(C) 89/2025 & CM APPL.302/2025 (for interim relief)

3. The present petition has been filed by the Petitioner- Star Traders under Article 226 of the Constitution of India *inter alia*, challenging the show cause notice dated 26th September, 2023 and demand order dated 25th December, 2023 which have been issued on the basis of **Notification Nos. 9/2023 -CT** dated 31st March, 2023.



4. The same notification is under consideration before the Coordinate bench of this Court *i.e.*, consisting of Hon'ble Mr. Justice Yashwant Varma and Hon'ble Mr. Justice Dharmesh Sharma in ***W.P.(C) 16499/2023*** titled ***'DJST Traders Pvt. Ltd. vs. Union of India and Ors.'***
5. List along with the said petition on 15th January, 2025 before the same bench, subject to orders of Hon'ble the Acting Chief Justice.

PRATHIBA M. SINGH, J.

DHARMESH SHARMA, J.

JANUARY 8, 2025/dk/Am