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

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

STAR TRADERS THROUGH ITS PROPRIETOR

MR. ATIMUKT JAIN

.....Petitioner

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

versus

COMMISSIONER DELHI GOODS AND SERVICE TAX AND
OTHERS

.....Respondent

Through: Mr. K.G. Gopalakrishnan, Advocate.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **07.05.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner 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 (hereinafter, '*impugned order*') passed by Respondent No.2 - Sales Tax Officer Class II/AVATO, Ward 64, Zone 4, Delhi.
3. The petition also challenges the vires of **Notification No. 09/2023-Central Tax** dated 31st March, 2023 (hereinafter, '*impugned notification*').
4. Ld. Counsel for the Respondent shall place on record the detailed order, if any, which has been passed in this matter for consideration along with an affidavit.



5. List on 19th August, 2025.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 7, 2025

v/ck