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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 19692/2025&CM APPL. 82151/2025**

M/S SAI OVERSEAS

.....Petitioner

Through: Mr. Jitin Singhal, Mr.Sumit Rajput,
Adv. with petitioner
versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Himanshi Singh SPC with Mr.
Rohit Kumar, Ms. Monalisha Pradhan
Adv. for R-1/UOI
Mr. Nitin Saluja, Mr. Sushrut Sharma,
Ms. Pranya Madan, Adv. for R-1 &
R-3

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **24.12.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 82152/2025 & CM APPL. 82153/2025 (for exemption)

2. Allowed, subject to all just exceptions. The applications are disposed of.

W.P.(C) 19692/2025 & CM APPL. 82151/2025 (for stay)

3. The present petition has been filed by the Petitioner- M/s Sai Overseas under Articles 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 20th November, 2024 (*hereinafter, 'SCN'*) and consequent order dated 18th February, 2025 passed by the the Sales Tax Officer Class II AVATO, Ward 27, Zone 1, Delhi (*hereinafter, 'impugned order'*) for the tax period April 2020 to March 2021.

5. *Vide* the impugned order, the following demand has been confirmed against the Petitioner:

(Amount in Rs.)												
Sr. No.	Tax Rate (%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR 2020	MAR 2021	CGST	NA	10,17,018.00	7,57,832.00	1,01,702.00	0.00	0.00	18,76,552.00
2	0	0.00	APR 2020	MAR 2021	SGST	NA	10,17,018.00	7,57,832.00	1,01,702.00	0.00	0.00	18,76,552.00
3	0	0.00	APR 2020	MAR 2021	IGST	Delhi	29,99,414.00	22,35,015.00	2,99,941.00	0.00	0.00	55,34,370.00
Total							50,33,450.00	37,50,679.00	5,03,345.00	0.00	0.00	92,87,474.00

6. The challenge in present petition is similar to a batch of petitions wherein *inter alia*, the impugned notifications were 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. Issue notice. Ms. Himanshi Singh, Id. SPC accepts notice.

8. Let the reply be filed within four weeks. Rejoinder be filed within four weeks, thereafter.

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



Petitioner, pursuant to the impugned order.

10. List on 23rd March, 2026.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 24, 2025/pd/sm