



\$~72

* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ W.P.(C) 12666/2025 & CM APPL. 51685/2025

WORLD ART PRESS THROUGH ITS PROPRIETOR
MR. RISHI BANSAL

.....Petitioner

Through: Mr. Rakesh Kumar, Mr. Parveen
Kumar Gambhir, & Mr. Naveen, Advs.
versus

COMMISSIONER DELHI GOODS AND SERVICE TAX
AND OTHERS

.....Respondents

Through: Mr. Sumit K. Batra, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **21.08.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 51684/2025 (For Exemption)

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

W.P.(C) 12666/2025 & CM APPL. 51685/2025

3. The present petition challenges the ***Notification No. 40/2021-Central Tax dated 29th December, 2021 (hereinafter, the impugned notification)*** as also the impugned order dated 18th February, 2025.

4. The impugned notification relates to the Financial Year 2020-21 and is pending adjudication in ***W.P.(C) 9060/2025*** tilted ***Sarens Heavy India Private Limited v. Sales Tax Officer Class II Avato DGST Ward-201, Zone 11 & Anr.***

5. Ld. Counsel for the Petitioner submits that in terms of the impugned order, a total demand of Rs.72,39,046/- has been raised on the Petitioner. The



Petitioner is willing to file an appeal as the same is appealable order.

6. Accordingly, let the Petitioner file the appeal by 15th October, 2025 along with the requisite pre-deposit.

7. If the appeal is filed within the stipulated time period, the same shall be adjudicated on its own merits and shall not be rejected on limitation.

8. The Appellate Authority shall be bound by the decision in ***Sarens Heavy India Private Limited (supra)***, insofar as the challenge w.r.t. impugned notification is concerned.

9. The writ petition, along with pending applications, is disposed of in the above terms.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 21, 2025/pd/dk/ss