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

\+ **W.P.(C) 13253/2025 & CM APPL.54382/2025**

VAISH ASSOCIATES .....Petitioner

Through: Ms. Kavita Jha, Sr. Adv. with Mr. Shammi Kapoor and Mr. Sandeep Gupta, Advs. (9810148827)

versus

THE COMMISSIONER OF DELHI GOODS AND SERVICES TAX & ORS. .....Respondents

Through: Ms. Vaishali Gupta, Adv.
Ms. Sangita Malhotra, Adv. for UOI (8826587368)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RENU BHATNAGAR

O R D E R

% 26.11.2025

1. This hearing has been done through hybrid mode.

2. This matter is being taken up today, as 25th November, 2025 was declared a holiday on account of 'Guru Tegh Bahadur's Martyrdom Day' *vide* Notification No. 35/G-4/Genl.-I/DHC.

3. The present petition has been filed by the Petitioner challenging the impugned order dated 6th August, 2024 by which a demand of Rs.5,80,921/- has been raised on the Petitioner on the ground that the correct tax liability has not been declared upon the reconciliation of data in GSTR-09.

4. Additionally, the petition also challenges the *vires* of ***Notification No. 56/2023-Central Tax*** dated 28th December, 2023 and ***Notification No. 9/2023-State Tax*** dated 22nd June, 2023 (hereinafter, '*impugned*

notifications').

5. According to ld. Senior Counsel for the Petitioner, the tax amount as also the interest already stands paid by the Petitioner.

6. On 29th August, 2025, ld. Counsel for the Respondent had sought time to obtain instructions.

7. Today, Ms. Gupta, ld. Counsel for the Respondent has sought instructions. As per Ms. Gupta, the following amounts have already been paid by the Petitioner:

   (i) Rs.2,88,620/- as IGST through DRC-03

   (ii) Rs.5,38,571.29/- as IGST in GSTR-09 for the year 2019-20.

   (iii) Rs.72,588.79/- as CGST in GSTR-09 for the year 2019-20.

   (iv) Rs.72,5888.79/- as SGST in GSTR-09 for the year 2019-20.

   (v) Rs.562/- as interest in GSTR-09 for the year 2019-20.

   (vi) Rs.1,450/- as late fees in GSTR-09 for the year 2019-20.

8. In view of the above deposits which have been confirmed by the Department, the demand dated 6th August, 2024 is not tenable. The demand is, therefore, quashed.

9. The writ petition along with the pending application, is disposed of in the aforesaid terms.

PRATHIBA M. SINGH, J.

RENU BHATNAGAR, J.

NOVEMBER 26, 2025
kk/ck