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

\+ **W.P.(C) 14501/2025 & CM APPL. 59449/2025**

CL MICROMED PRIVATE LIMITED .....Petitioner

Through: Mr. Ruchir Bhatia, Adv.

versus

COMMISSIONER, STATE GOODS AND SERVICES TAX & ANR. .....Respondents

Through: Ms. Vaishali Gupta, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

<u>O R D E R</u>

% 18.09.2025

1. This hearing has been done through hybrid mode.

<u>CM APPL. 59448/2025</u>

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

<u>W.P.(C) 14501/2025 & CM APPL. 59449/2025</u>

3. The present petition has been filed, *inter alia,* challenging the impugned order dated 24th February 2025, in respect of Financial Year 2020-2021, issued by the Sales Tax Officer, Class II, AVATO, Ward 86, Zone 9, Delhi. *Vide* the impugned order a demand of Rs. 24,50,760/- has been raised against the Petitioner.

4. In addition, the Petitioner has also challenged the Constitutional validity of ***Notification No. 40/2021-Central Tax*** dated 29th December, 2021 and ***Notification No. 40/2021-State Tax (Delhi)*** dated 9th June, 2022 (hereinafter "*impugned notifications*").

5. It is submitted on behalf of the Petitioner that the Petitioner was served

with a Show Cause Notice dated 14th November, 2025 (hereinafter "*the SCN*") and a detailed reply was filed by the Petitioner along with various documents. However, no hearing was fixed, leading to the passing of the impugned order without hearing the Petitioner. Ld. Counsel for the Petitioner prays that an opportunity of hearing may be granted.

6. Ld. Counsel for the Department points out that in the SCN itself, the date of hearing has been fixed, however, the Petitioner has not availed of the same.

7. At this stage, ld. Counsel for the Petitioner submits that the Petitioner is willing to avail its appellate remedy against the impugned order. The Petitioner also does not press the challenge to the impugned notifications.

8. Accordingly, the Petitioner is permitted to avail of the appellate remedy. If the appeal is filed by 15th November, 2025 along with applicable pre-deposit, the same shall be adjudicated on merits and shall not be dismissed on the ground of being barred by limitation.

9. Needless to add, the order passed by the Appellate Authority shall be subject to the decision of this Court in the batch of matters where the validity of impugned notifications is under challenge – the lead matter being ***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***.

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

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 18, 2025/*kk/msh*