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

\+ **W.P.(C) 19037/2025, CM APPL. 79279/2025 & CM APPL. 79280/2025**

MS MARKEX BRANDING SOLUTIONS PVT LTD .....Petitioner

Through: Mr. Vijay Gupta, Mr. Rahul Gupta, Mr. Harpreet Singh & Ms. Tanya Saraswat, Advs.

versus

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

Through: Mr. Sumit K. Batra, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER

% **16.12.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 79278/2025

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

W.P.(C) 19037/2025, CM APPL. 79279/2025 & CM APPL. 79280/2025

3. The present petition has been filed by the Petitioner- Ms Markex Branding Solutions Pvt Ltd 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 18th November, 2024 *(hereinafter, 'SCN')* as also the summary to SCN dated 20th

November, 2024 and the consequent order dated 19th February, 2025 passed by the Sales Tax Officer Class II AVATO, Ward 41, Zone 3, Delhi *(hereinafter, 'impugned order')* for the tax period April 2020 to March 2021.

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

Demand Details :-

(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	SGST	NA	12,42,984.00	9,24,984.00	1,24,298.00	0.00	0.00	22,92,266.0
2	0	0.00	APR 2020	MAR 2021	CGST	NA	12,42,984.00	9,24,984.00	1,24,298.00	0.00	0.00	22,92,266.0
3	0	0.00	APR 2020	MAR 2021	IGST	Other Territory	25,68,661.00	19,11,506.00	2,5[illegible]	0.00	0.00	47,37,033.0
Total							[illegible],629.00	37,61,47[illegible]	[illegible],462.00	0.00	0.00	93,21,565.0

6. A reminder was issued to the Petitioner on 31st December, 2024 and personal hearing was fixed on 09th January, 2025. However, no reply was filed by the Petitioner and the personal hearing was also not attended. Thereafter, the impugned order was passed on 19th February, 2025.

7. Heard. 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.

8. However, in the present case, owing to the delay in filing the present petition and the complete non-participation by the Petitioner in the SCN proceedings, the Court is not inclined to issue notice in this petition.

9. Nonetheless, since the Petitioner has not had the opportunity to deal with the matter on merits, let the Petitioner file an appeal before Appellate

Authority by 31st January, 2026 along with the requisite pre-deposit, in terms of Section 107 of the Central Goods and Services Tax Act, 2017.

10. If the appeal is filed by 31st January, 2026, along with the pre-deposit, it shall not be dismissed on the ground of limitation but shall be adjudicated on merits.

11. Needless to add, the proceedings before the Appellate Authority shall abide by the decision in ***W.P.(C) 9060/2025*** titled ***'Sarens Heavy Lift India Private Limited Vs. Sales Tax Officer Class II Avato DGST Ward 201, Zone 11 & Anr.'*** where the challenge to the impugned notifications is under challenge.

12. Accordingly, the present petition is disposed of in above terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 16, 2025/*pd/sm*