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

\# **CNR No. DLHC010509872026**

\+ W.P.(C) 15663/2026, CM APPL. 73378/2026 & CM APPL. 73379/2026

SHINING STEEL THROUGH ITS PROPRIETOR KARTIK GUPTA .....Petitioner

Through: Mr. Ishan Harlalka, Mr. Rohan Sharma & Ms. Ruchika Sharma, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Ms. Arushi Singh, SPC with Ms. Manviya Arun and Ms. Amrisha Kumari, Advs. for UoI/R-1.
Mr. Manish Sharma, GP for R-1.
Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs. for GNCTD.
Mr. Vishal Chadha, Senior Standing Counsel along with Mr. Chandan Kumar, Advocate for R-3.

**CORAM:**
**HON'BLE MR. JUSTICE ANIL KSHETARPAL**
**HON'BLE MR. JUSTICE BHARAT PARASHAR**

**O R D E R**

**% 27.10.2026**

1. Through this Petition, the Petitioner prays for quashing of Show Cause Notice [SCN] dated 23.09.2023 and Order-in-Original passed on 22.12.2023. The Petitioner further seeks a declaration that Notification No. 09/2023 (Central Tax), dated 31.03.2023 and Notification No. 09/2023 (State Tax), dated 22.06.2023, are *ultra vires* the provisions of Section 168A of the Delhi Goods and Services Tax Act, 2017 [DGST Act]. In this context, it is noted that the Notification

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No. 9 of 2023 (Central Tax) dated 31.03.2023, is currently under consideration before the Hon'ble Supreme Court in ***M/s HCC-SEW-MEIL-AAG JV v. Assistant Commissioner of State Tax & Ors.,*** SLP (C) No. 4240/2025. The benefit, if any, from the judgment of the Supreme Court in the aforesaid matter shall enure to the Petitioner.

2. This Writ Petition has been filed after a delay of nearly three years. Moreover, the Petitioner has an effective alternative remedy of statutory appeal under Section 107 of the Central Goods and Services Tax Act, 2017, against the aforesaid order dated 22.12.2023.

3. Keeping in view the facts of the case, the Petitioner, if so advised, may avail the statutory remedy of appeal. If such an appeal is filed along with an application for condonation of delay, the Appellate Authority shall consider the same in accordance with law.

4. This present Writ Petition, along with pending applications, stands disposed of in terms of the above terms.

**ANIL KSHETARPAL, J**

**BHARAT PARASHAR, J**

**OCTOBER 27, 2026/**RW/*MN*

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