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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
*Date of Decision: 7<sup>th</sup> November, 2025*

+ **W.P.(C) 16309/2025 & CM APPLs.66741/2025, 69421/2025**  
GLOBAL TECH FAB .....Petitioner

Through: Mr. P.C. Patnaik, Mr. Devender  
Kumar and Mr. Dillip Kumar Nayak,  
Advs.

versus

GOVERNMENT OF NCT DELHI & ANR. ....Respondents

Through: Counsel (appearance not given).

**CORAM:**  
**JUSTICE PRATHIBA M. SINGH**  
**JUSTICE MADHU JAIN**

**Prathiba M. Singh, J. (Oral)**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner under Articles 226 and 227 of the Constitution of India, *inter alia*, challenging the impugned Show Cause Notice dated 17th December, 2023 (*hereinafter*, 'impugned SCN') and the impugned assessment order dated 27th April, 2024 pertaining to the financial year 2018-19. Vide the impugned order, total demand of Rs 7,97,290/- has been confirmed against the Petitioner, out of which Rs. 391,976/- and Rs. 3,66,166/- is the interest amount.
3. The petition also raises a challenge to the order dated 11th September, 2025, wherein the Petitioner's bank account bearing No. 352701010111624, Union Bank of India, Jain Bhawan, Delhi Cantt, had been provisionally attached under Section 83 of Central Goods and Services Tax Act, 2017 (*hereinafter*, 'CGST Act').
4. In addition, the present petition also challenges the *vires* of the following



notifications:

- **Notification No.09/2023-Central Tax** dated **31<sup>st</sup> March, 2023**;
- **Notification No. 56/2023- Central Tax** dated **28th December, 2023**;
- and
- **Notification No. 56/2023- State Tax** dated **11th July, 2024**  
(hereinafter, 'the impugned notifications').

5. The challenge in the present petition is similar to a batch of petitions wherein *inter alia*, the impugned notifications were challenged. **W.P.(C) No. 16499/2023** titled **DJST Traders Private Limited v. Union of India & Ors** was the lead matter in the said batch of petitions. On 22<sup>nd</sup> April, 2025, the parties were heard at length *qua* the validity of the impugned notifications and accordingly, the following order was passed:

“4. Submissions have been heard in part. The broad challenge to both sets of Notifications is on the ground that the proper procedure was not followed prior to the issuance of the same. In terms of Section 168A, prior recommendation of the GST Council is essential for extending deadlines. In respect of Notification no.9, the recommendation was made prior to the issuance of the same. However, insofar as Notification No. 56/2023 (Central Tax) the challenge is that the extension was granted contrary to the mandate under Section 168A of the Central Goods and Services Tax Act, 2017 and ratification was given subsequent to the issuance of the notification. The notification incorrectly states that it was on the recommendation of the GST Council. Insofar as the Notification No. 56 of 2023 (State Tax) is concerned, the challenge is to the effect that the same was issued on 11th July, 2024 after the expiry of the limitation in terms of the Notification No.13 of 2022 (State Tax).

5. In fact, Notification Nos. 09 and 56 of 2023



*(Central Tax) were challenged before various other High*

*Courts. The Allahabad Court has upheld the validity of Notification no.9. The Patna High Court has upheld the validity of Notification no.56. Whereas, the Guwahati High Court has quashed Notification No. 56 of 2023 (Central Tax).*

*6. The Telangana High Court while not delving into the vires of the assailed notifications, made certain observations in respect of invalidity of Notification No. 56 of 2023 (Central Tax). This judgment of the Telangana High Court is now presently under consideration by the Supreme Court in S.L.P No 4240/2025 titled M/s HCC-SEW-MEIL-AAG JV v. Assistant Commissioner of State Tax &Ors. The Supreme Court vide order dated 21st February, 2025, passed the following order in the said case:*

*“1. The subject matter of challenge before the High Court was to the legality, validity and propriety of the Notification No.13/2022 dated 5-7-2022 & Notification Nos.9 and 56 of 2023 dated 31-3-2023 & 8-12-2023 respectively.*

*2. However, in the present petition, we are concerned with Notification Nos.9 & 56/2023 dated 31-3-2023 respectively.*

*3. These Notifications have been issued in the purported exercise of power under Section 168 (A) of the Central Goods and Services Tax Act. 2017 (for short, the "GST Act").*

*4. We have heard Dr. S. Muralidhar, the learned Senior counsel appearing for the petitioner.*

*5. The issue that falls for the consideration of this Court is whether the time limit for adjudication of show cause notice and passing order under Section 73 of the GST Act and SGST Act (Telangana GST Act) for financial year 2019-2020 could have been extended by issuing the Notifications in question under Section 168-A of the GST Act.*



6. There are many other issues also arising for consideration in this matter.

7. Dr. Muralidhar pointed out that there is a cleavage of opinion amongst different High Courts of the country. 8. Issue notice on the SLP as also on the prayer for interim relief, returnable on 7-3-2025.”

7. In the meantime, the challenges were also pending before the Bombay High Court and the Punjab and Haryana High Court. In the Punjab and Haryana High Court vide order dated 12th March, 2025, all the writ petitions have been disposed of in terms of the interim orders passed therein. The operative portion of the said order reads as under:

“65. Almost all the issues, which have been raised before us in these present connected cases and have been noticed hereinabove, are the subject matter of the Hon'ble Supreme Court in the aforesaid SLP.

66. Keeping in view the judicial discipline, we refrain from giving our opinion with respect to the vires of Section 168-A of the Act as well as the notifications issued in purported exercise of power under Section 168-A of the Act which have been challenged, and we direct that all these present connected cases shall be governed by the judgment passed by the Hon'ble Supreme Court and the decision thereto shall be binding on these cases too.

67. Since the matter is pending before the Hon'ble Supreme Court, the interim order passed in the present cases, would continue to operate and would be governed by the final adjudication by the Supreme Court on the issues in the aforesaid SLP-4240-2025.

68. In view of the aforesaid, all these connected cases are disposed of accordingly along with pending applications, if any.”



8. The Court has heard Id. Counsels for the parties for a substantial period today. A perusal of the above would show that various High Courts have taken a view and the matter is squarely now pending before the Supreme Court.

9. Apart from the challenge to the notifications itself, various counsels submit that even if the same are upheld, they would still pray for relief for the parties as the Petitioners have been unable to file replies due to several reasons and were unable to avail of personal hearings in most cases. In effect therefore in most cases the adjudication orders are passed ex-parte. Huge demands have been raised and even penalties have been imposed.

10. Broadly, there are six categories of cases which are pending before this Court. While the issue concerning the validity of the impugned notifications is presently under consideration before the Supreme Court, this Court is of the prima facie view that, depending upon the categories of petitions, orders can be passed affording an opportunity to the Petitioners to place their stand before the adjudicating authority. In some cases, proceedings including appellate remedies may be permitted to be pursued by the Petitioners, without delving into the question of the validity of the said notifications at this stage.

11. The said categories and proposed reliefs have been broadly put to the parties today. They may seek instructions and revert by tomorrow i.e., 23rd April, 2025.”

6. The abovementioned writ petition and various other writ petitions have been disposed of by this Court on subsequent dates, either remanding the matters or relegating the parties to avail of their appellate remedies, depending upon the factual situation in the respective cases. All such orders are subject to further orders of the Supreme Court in respect of the validity of the



impugned notifications in ***S.L.P No 4240/2025*** titled ***M/s HCC-SEW-MEIL-AAG JV v. Assistant Commissioner of State Tax & Ors..***

7. However, in cases where the challenge is to the parallel State Notifications, the same have been retained for consideration by this Court. The lead matter in the said batch is ***W.P.(C) 9214/2024*** titled ***Engineers India Limited v. Union of India & Ors.***

8. On facts, however, on the last date of hearing, Id. Counsel for the Department had submitted that the Petitioner was all along aware of the demands raised in the impugned order. However, the Petitioner has chosen not to challenge the same till date, and only when the attachment order dated 11th September, 2025, directing provisional attachment was passed, the impugned SCN, impugned order and the provisional attachment order is sought to be challenged by the Petitioner.

9. Accordingly, on the last date of hearing *i.e.* on 28th October, 2025, the Court had passed the following directions:

*“7. The Court has heard the parties. It is noticed, upon perusal of the record, that the impugned order was passed more than 18 months ago. However, no challenge has been raised by the Petitioner against the impugned order, though the same is an appealable order. Furthermore, the order directing provisional attachment is dated 11th September, 2025, and it is only thereafter that the Petitioner has chosen to file the present petition.*

*8. Let the statement of Petitioner's bank account, which was attached, be placed before the Court on the next date of hearing.*

*9. Let the Id. Panel Counsel for the Respondent seek instructions as to whether any amount has been debited from the credit ledger of the Petitioner or not.”*

10. In the opinion of this Court, since the Petitioner has already voluntarily deposited a sum of Rs. 3,91,976/-, which is more than the required pre-deposit



for an appeal to be filed under Section 107 of the CGST Act, the Petitioner shall be permitted to file an appeal against the impugned order without any further pre-deposit.

11. In view of Section 107 (7) of the CGST Act, since upon filing of the appeal, the impugned order shall automatically stand stayed, the provisional attachment order dated 11th September, 2025, is set aside.

12. The Petitioner shall file an appeal before the Department by 15th December, 2025, failing which the Department is free to take action in accordance with law.

13. If the appeal is filed by the Petitioner within the stipulated time period, the same shall be adjudicated on merits.

14. All rights and contentions of the parties are left open.

15. It is also made clear that the issue in respect of the validity of the impugned notifications is left open. Any order passed by the Adjudicating Authority shall be subject to the outcome of the decision of the Supreme Court in *S.L.P No 4240/2025 titled M/s HCC-SEW-MEIL-AAG JV v. Assistant Commissioner of State Tax & Ors.* and this Court in *W.P.(C) 9214/2024 titled 'Engineers India Limited v. Union of India & Ors'*.

16. The petitions are disposed of in these terms. All pending applications, if any, are also disposed of.

**PRATHIBA M. SINGH**  
**JUDGE**

**MADHU JAIN**  
**JUDGE**

**NOVEMBER 7, 2025/ys/ss**