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

Date of decision: 24th September 2025

+ **W.P.(C) 14873/2025, CM APPL.61171/2025 & CM APPL. 61172/2025**

UZBEKISTAN AIRWAYS

.....Petitioner

Through: Mr. Abhishek Garg, Mr. Ranesh Singh, Mr. Mankotia and Mr. Naman Mehta, Advs.

versus

SALES TAX OFFICER CLASS II / AVATO WARD 202 ZONE 11 DELHI & ORS.

.....Respondents

Through: Mr. Sumit K. Batra, Adv. for GNCTD. (M:9911211000)
Ms. Anushree Narain, SSC with Mr. Yamit Jetley, Advs. for R-2.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through hybrid mode.

CM APPL.61172/2025 (for exemption)

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

W.P.(C) 14873/2025, CM APPL.61171/2025 (for stay)

3. The present petition has been filed by the Petitioner – Uzbekistan Airways under Articles 226 and 227 of the Constitution of India, *inter alia*, challenging the impugned order dated 23rd February, 2025 passed by Sales Tax Officer Class II/AVATO, Ward 202, Zone 11, Delhi (*hereinafter ‘impugned order’*). The present petition also challenges the Show Cause Notice dated 25th



November 2024, issued by Sales Tax Officer Class II/AVATO, Ward 202, Zone 11, Delhi (*hereinafter 'impugned SCN'*).

4. In addition, the Petitioner has also challenged the Constitutional validity of the following notifications:

- **Notification No. 40/2021-Central Tax(Delhi)** dated 29th December, 2021
- **Notification No. 40/2021-State Tax (Delhi)** dated 9th June, 2022 (*hereinafter 'impugned notification'*).

5. *Vide* the impugned order a demand to the tune of Rs.35,39,172/- has been raised against the Petitioner, which includes –

- tax liability of Rs.19,15,534/-,
- interest to the tune of Rs.14,32,084/-, and
- penalty of Rs.1,91,554/-.

6. The impugned SCN was issued to the Petitioner on various grounds, *inter alia*, excess claim of Input Tax Credit (*hereinafter 'ITC'*) claimed on the account of non-reconciliation of information, and under declaration of ineligible ITC.

7. *Vide* the impugned SCN, Petitioner was given time till 25th December 2024 to file the reply and 3rd January 2025 was fixed as the date for personal hearing . However, Id. Counsel for the Petitioner submits that the impugned SCN appears to have been missed by the Petitioner. Additionally, no reply has been filed to the impugned SCN and the personal hearing was also not attended.

8. Further, Id. Counsel for the Petitioner submits that, at this stage, the Petitioner is willing to not press the challenge to the impugned notifications, if the Petitioner is permitted to avail of the Appellate remedy under Section 107 of the Central Goods and Services Tax Act, 2017 (*hereinafter 'the Act'*)



9. Considering that the impugned notification challenge is still pending before this Court, the Petitioner is permitted to file an appeal under Section 107 of the Act.

10. Accordingly, the Petitioner is granted time till 15th November 2025 to file its appeal along with requisite pre-deposit.

11. If the appeal is filed by the Petitioner within the stipulated time, it shall be adjudicated on merits and shall not be treated as barred by limitation. Thereafter, a reasoned order shall be passed by the Appellate Authority. As part of the appeal, the Petitioner may raise all grounds along with any documents, which it wishes to do so, which shall be considered by the Appellate Authority.

12. Needless to add, since the challenge in the present petition is also to the impugned notifications, the order passed by the Appellate Authority shall abide by the decision 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*

13. The present petition stands disposed of in these terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH
JUDGE

SHAIL JAIN
JUDGE

SEPTEMBER 24, 2025/dk/sm