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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 18819/2025, CM APPL. 78324/2025 & CM APPL. 78325/2025**

AGGARWAL CONSTRUCTION CO. THROUGH ITS

PROPRIETOR MR. SANJEEV AGGARWALPetitioner

Through: Mr. Rakesh Kumar, Mr. Parveen
Kumar Gambhir and Mr. Naveen,
Advs.

versus

**COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX
DELHI EAST COMMISSIONERATE & ORS.....Respondent**

Through: Mr. Gibran Naushad, SSC, Mr. Harsh
Singhal and Mr. Suraj Shekhar Singh,
Advs.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% 11.12.2025

1. This hearing has been done through hybrid mode.

CM APPL. 78324/2025 (for exemption) in W.P.(C) 18819/2025

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

W.P.(C) 18819/2025 & CM APPL. 78325/2025 (for interim relief)

3. The present petition has been filed by the Petitioners under Article 226 of the Constitution of India, *inter alia*, challenging the summary of the Show Cause Notice dated 30th September, 2025 issued under Section 73 of the Central Goods and Services Tax Act, 2017.

4. The Petitioner has also challenged the connected alert circular dated 7th August 2025 issued by the Directorate General of GST Intelligence, Delhi Zonal Unit .

5. The case of the Petitioner is that the Petitioner had entered into a works



contract with the Delhi Jal Board (*hereinafter*, ‘DJB’) and had paid GST @ 12%. However, the Department started an investigation and as per the Department, the Petitioner cannot be considered as a local authority and had to be considered a private contractor. Thus the GST payable was @ 18%. Therefore, the Petitioner was issued the summary of the Show Cause Notice (Form DRC 01) dated 30th September, 2025.

6. The Petitioner, thus, challenges the summary of the Show Cause Notice (Form DRC 01) dated 30th September, 2025 proceedings and the connected alert circular.

7. The Court is already considering similar matters being **W.P. (C) 16799/2025** titled ***Tirupati Cement Products v. Joint Director Director at General Of Goods and Services Joint Director Tax Intelligence Delhi Zonal Unit & Anr.*** and **W.P.(C) 17005/2025** titled ***Delhi Jal Board Contractors Welfare Association, Regd. v. State of NCT of Delhi & Ors.***

8. In ***Tirupati Cement Products (supra)*** this Court has on 6th November, 2025 already passed an interim order in the following terms:

“14. The question raised as to whether DJB is a local authority is a legal issue which would have to be determined, so as to avoid protracted proceedings. Accordingly, the same deserves consideration in a writ petition. Accordingly, in the meantime, proceedings in the impugned SCN are hereby stayed.”

9. Issue notice. Mr. Gibran Naushad, Id. SSC accepts notice on behalf of Respondents.

10. The interim order passed in ***Tirupati Cement Products (supra)*** would apply to the Petitioner as well.

11. Ld. Counsel for the Petitioner also points out that no Show Cause



Notice has been issued in this matter and only the summary of the Show Cause Notice (Form DRC 01) dated 30th September, 2025 has been issued and the same stands challenged in the petition. Mr. Naushad, Id. Counsel shall check up on the same and make submissions to such effect on the next date of hearing.

12. Let the counter affidavit be filed within four weeks. Rejoinder, thereto, be filed within four weeks thereafter.
13. List on 3rd February, 2026.
14. The proceedings in the impugned SCN shall accordingly remain stayed.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 11, 2025

dj/ss