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

\+ **W.P.(C) 2256/2025 & CM APPL. 10638/2025**

M/S NABCO BATTERIES (THROUGH ITS PROPREITOR SH SUMIT RAMSISARIA & ANR. .....Petitioners

Through: Mr. R. P. Singh, Mr. Rahul Ranjan, Mr. Rahul Ranjan, Advs.

versus

OFFICE OF COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX (THROUGH COMMISSIONER) & ANR. .....Respondents

Through: Mr. Atul Tripathi, SSC, CBIC with Mr. Shubham Mishra, Advs.

AND

\+ **W.P.(C) 2257/2025 & CM APPL. 10649/2025**

M/S SIDDHARTH INDUSTRIES (THROUGH ITS PROPRIETOR SH SIDDHARTH RAMSISARIA) & ANR. .....Petitioners

Through: Mr. R. P. Singh, Mr. Rahul Ranjan, Mr. Rahul Ranjan, Advs.

versus

OFFICE OF COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX (THROUGH COMMISSIONER) & ANR. .....Respondents

Through: Mr. Atul Tripathi, SSC, CBIC with Mr. Shubham Mishra, Advs.

**CORAM:**
**JUSTICE PRATHIBA M. SINGH**
**JUSTICE RAJNEESH KUMAR GUPTA**

**O R D E R**

**% 27.02.2025**

1. This hearing has been done through hybrid mode.

2. These two petitions are filed by the Petitioners under Article 226 of the Constitution of India challenging the impugned show cause notices on the ground that there has been an undue delay in adjudication.

3. The show cause notices were issued on 9th May, 2017 and the allegations of the Petitioners are that there has been a delay in fixing the hearings even after the interim reply has been filed on 6th June, 2018.

4. On the last date of hearing *i.e.,* 20th February, 2025, on a pointed query by the Court as to when the amended provisions fixing the limitation came into effect under the Central Excise Act, 1944, both the ld. Counsels sought time to check up on the same.

5. Today, ld. Counsel for the Petitioner relies upon the decision in ***Vos Technologies India (P.) Ltd. vs. Principal Additional Director General, 2024:DHC;9493-DB***. It is also submitted by the ld. Counsel for the Petitioner that the personal hearing has now been given on 1st February, 2025.

6. Ld. Counsel for the Respondent - Mr. Tripathi submits that there has been no amendment in the Central Excise Act, 1944 in respect of the limitation. In fact, the time period for deciding was extended under Section 11A(11) initially, from one year to two years sometime in 2016. He also submits that repeated opportunities were sought by the Petitioner for filing replies and RUDs, *etc.,* which were all supplied. Here there was no substantial delay.

7. On the other hand, ld. Counsel for the Petitioner relies upon the interpretation of the phrase "*where it is possible to do so*" as adjudicated in ***Vos Technologies India (P.) Ltd. (supra)*** and all the judgments which follow the said decision to argue that the show cause notice would be liable to be quashed.

8. Let a short affidavit be filed by the Respondent within a period of four weeks.

9. List before the Joint Registrar on 1st April, 2025.

10. List before Court for consideration on 17th April, 2025.

11. No final orders shall be passed in the meantime.

**PRATHIBA M. SINGH, J.**

**RAJNEESH KUMAR GUPTA, J.**

**FEBRUARY 27, 2025**

*Rahul/ks*