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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 2256/2025 & CM APPL. 10638/2025, CM APPL. 10639/2025**

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

Through: Mr. R.P. Singh, Mr. Yash Aggarwal,
Mr. Rahul Ranjan & Mr. Nirmal Dixit,
Advs.

versus

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

.....Respondents

Through: Mr. Atul Tripathi, SSC, CBIC

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AND

+ **W.P.(C) 2257/2025 & CM APPL. 10649/2025, CM APPL. 10650/2025**

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

Through: Mr. R.P. Singh, Mr. Yash Aggarwal,
Mr. Rahul Ranjan & Mr. Nirmal Dixit,
Advs.

versus

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

.....Respondents

Through: Mr. Atul Tripathi, SSC, CBIC

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE DHARMESH SHARMA

ORDER

% **20.02.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 10639/2025 in W.P.(C) 2256/2025

CM APPL. 10650/2025 in W.P.(C) 2257/2025



2. Allowed, subject to all just exceptions. Applications are disposed of.

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

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

3. 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.

4. 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.

5. On the Court's query as to when the amended provisions fixing the limitation came into effect under the Central Excise Act, 1944, both the Id. Counsels sought time to check up on the same. Let the Id. Counsels check-up the same.

6. Accordingly, list on 27th February, 2025.

PRATHIBA M. SINGH, J.

DHARMESH SHARMA, J.

FEBRUARY 20, 2025

Rahul/Am