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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 2449/2025 & CM APPL. 11626/2025**

SH. VIJAY KUMAR VERMAPetitioner
Through: Mr. Vineet Bhatia, Adv.

versus

COMMISSIONER OF SERVICE TAXRespondent
Through: Mr. Atul Tripathi, SSC with Mr.
Shubham Mishra, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

ORDER
% **27.02.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner-Vijay Kumar Verma under Articles 226 and 227 of the Constitution of India *inter alia* challenging the Show Cause Notice dated 20th October, 2014.
3. It is the case of the Petitioner that notice for personal hearing was received by it on 6th January, 2025 by the Respondent, thus after a delay of approximately 10 years from when the Show Cause Notice had been issued.
4. Mr. Bhatia, ld. Counsel appearing for the Petitioner submits that the present case would be covered by the decision in *M/s Vos Technologies India Pvt. Ltd. v. The Principal Additional Director General & Anr., (2024 SCC OnLine Del 8756)* as also *Vijay Enterprises and Anr. v. The Principal Commissioner of Customs and Anr. (2025:DHC:265-DB)*
5. Mr. Tripathi, ld. Sr. Standing Counsel wishes to file a short affidavit in this matter. Let the same be filed within a period of two weeks.



6. List on 23rd April, 2025.
7. The proceedings in the Show Cause Notice dated 20th October, 2014 shall remain stayed.
8. Mr. Tripathi submits that the Department would not proceed with the hearing which is fixed.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

FEBRUARY 27, 2025

Rahul/rks