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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 VERMA

.....Petitioner

Through: Mr. Vineet Bhatia & Mr. Tanish
Aggarwal, Advs.

versus

COMMISSIONER OF SERVICE TAX

.....Respondent

Through: Mr. Atul Tripathi, SSC, CBIC with
Mr. Shubham Mishra, Mr. Gaurav
Mani Tripathi & Mr. Akshay Sagar,
Advs.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **22.12.2025**

1. This hearing has been done through hybrid mode.
2. *Vide* order dated 27th February, 2025, it was directed that the proceedings in the Show Cause Notice (hereinafter, 'SCN') dated 20th October, 2014 would remain stayed. It was also directed that the Department would not proceed with the hearing in the SCN proceedings.
3. However, today, the Court is informed that an Order-in-Original itself had already been passed on 25th February, 2025 (hereinafter, '*impugned order*') and was dispatched on 08th March, 2025.
4. Under such circumstances, since this case would have to await the decision in *SLP (C) 5392/2025* titled ***Union of India &Ors. v. GMR Airport Infrastructure Ltd.*** by the Supreme Court, the impugned order dated



25th February, 2025, shall not be given effect to.

5. No coercive steps shall be taken against the Petitioner.
6. List on 24th March, 2026.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 22, 2025/pd/ck