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

+ **W.P.(C) 2668/2025**

RAJ KUMARPetitioner

Through: Mr. Anurag Rajput, Adv.

versus

AVATO WARD 64 STATE GOODS AND SERVICE TAX &
ANR.Respondents

Through: Ms. Vaishali Gupta, Panel Counsel
(Civil) GNCTD

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RENU BHATNAGAR

ORDER

% **03.12.2025**

1. This hearing has been done through hybrid mode.
2. The Petitioner relies upon the decision in **W.P. (C) 4831/2021** titled **M/s. VOS Technologies India Pvt. Ltd. vs. The Principal Additional Director General & Anr.**
3. However, the effect of the said judgment has been stayed by the Supreme Court vide order dated 2nd May, 2025 in **SLP (C) No. 5392/2025** titled **Union of India v. GMR Airport Infrastructure Ltd.** The relevant portion of the said order reads as under:

“1. This matter has come up today for hearing the parties on interim relief.

2. Notice in the main matter had already been issued on 7-3-2025.

3. We take notice of the fact that the High Court by way of its impugned judgment and order disposed of hundreds of petitions.

4. One of the matters has come up before us.



5. It is difficult to hear the Revenue on interim relief in the absence of other assesses before us.

6. We request Mr. N. Venkataraman, the learned Additional Solicitor General to see that the other Special Leave Petitions also come up before us at the earliest so that we can issue notice in all the matters.

7. According to Mr. N. Venkataraman, the impugned judgment and order passed by the High Court of Delhi needs to be suspended from its operation as the same is creating lot of problems for the Revenue.

8. He pointed out that almost 250 matters came to be disposed of by the Tribunal following the judgment of the High Court of Delhi.

9. Since we are looking into the larger issues involved in this matter, we may only say that if any matter comes up for hearing before the Tribunal or any of the High Courts on the subject in question, the hearing may be deferred till we take an appropriate call in the matter.

10. List the matter after Summer Vacation.”

4. In light of the order passed by the Supreme Court in **GMR Airport Infrastructure Ltd (Supra)**, the present case is adjourned.

5. List on 18th December, 2025.

PRATHIBA M. SINGH, J.

RENU BHATNAGAR, J.

DECEMBER 3, 2025/pd/ck