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

+ **W.P.(C) 3036/2025**

AIR LIQUIDE GLOBAL E AND C SOLUTIONS INDIA PVT LTD

.....Petitioner

Through: **Mr. Rajat Mittal, Mr. Suprateek Negi & Mr. Priyanshu, Advs.**

versus

COMMISSIONER CENTRAL GOODS SERVICE TAX GST DELHI EAST & ORS.

.....Respondents

Through: **Mr. Shashank Sharma, SSC**

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN

SHANKAR

ORDER

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10.03.2025

CM APPL. 14421/2025 (Ex.) & CM APPL. 14422/2025 (Lengthy

Synopsis & List Of Dates)

Allowed, subject to all just exceptions.

The applications stand disposed of.

W.P.(C) 3036/2025 & CM APPL. 14420/2025 (Interim Stay)

1. Notice. Since the respondents are duly represented, let a reply be filed within a period of four weeks from today. The petitioner shall have two weeks therefrom to file a rejoinder affidavit.

2. Prima facie, we take note of the challenge which stands raised with the petitioner drawing our attention to the undisputed fact that the Show Cause Notice [“SCN”] was issued way back on 05 June 2012.

3. In the first round of litigation, the matter was remitted by the



Customs, Excise and Service Tax Appellate Tribunal [“CESTAT”] on 19 February 2015. It is only thereafter and after years had passed, that a final order has now come to be passed on 31 December 2024.

4. It is in the aforesaid backdrop that learned counsel seeks to draw sustenance from our decision in **Vos Technologies India Pvt. Ltd. v. Principal Additional Director General** [2024 SCC OnLine Del 8756]. Matter requires consideration.

5. Let it be called again on 02.05.2025.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

MARCH 10, 2025/v