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* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ W.P.(C) 6429/2024 & CM APPL. 7846/2025

SYONA SPA

.....Petitioner

Through: Mr. J.K. Mittal, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Aditya Singla, SSC, CBIC

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **18.12.2025**

1. This hearing has been done through hybrid mode.
2. Mr. J.K. Mittal, Id. Counsel submits that the Order-in-Original dated 2nd April, 2025 granting refund has already been passed in this matter and in pursuance thereto, the refund ought to be issued to the Petitioner.
3. On the other hand, Mr. Singla, Id. Senior Standing Counsel submits that this matter is connected to the batch with **W.P. (C) 4831/2021** titled **M/s VOS Technologies India Pvt. Ltd. v. The Principal Additional Director General & Anr.** wherein the Supreme Court is considering the entire issue in **SLP (C) 5392/2025** titled **Union of India & Ors. v. GMR Airport Infrastructure Ltd.** Accordingly, it is submitted that this matter should be deferred. The order of the Supreme Court in **GMR (supra)** 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. Mr. Mittal, ld. Counsel further submits that the Order-in-Original dated 2nd April, 2025 granting refund was challenged by the Department before the Joint Commissioner (Appeals)- II and the appeal is still pending adjudication.

5. In view of the above order of the Supreme Court, this matter is deferred to 27th March, 2026.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 18, 2025/Rahul/ss