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

+ **W.P.(C) 5827/2025 & CM APPL. 26628/2025**

UMESH GULHAR

.....Petitioner

Through: Ms. Shikha Sapra & Ms. Reena
Rawat, Advs.

versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF
REVENUE INTELLIGENCE AND ANR.

.....Respondents

Through: Mr. Anurag Ojha, SSC with Mr. Dipak
Raj, Mr. Subham Kr. & Ms. Garima
Kumar, Advs. for R-1
Mr. Avijit Dikshit, SC for R-2.

31

+ **W.P.(C) 5830/2025 & CM APPL. 26638/2025**

HANSRAJ BHATIA AND CO.

.....Petitioner

Through: Ms. Shikha Sapra & Ms. Reena
Rawat, Advs.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT)

.....Respondent

Through: Mr. Harpreet Singh, SSC with Ms.
Suhani Mathur, Adv.
Mr. Shubham Tyagi, SSC, CBIC with
Ms. Navruti Ojha & Mr. Shubham
Tyagi, Advs. (Mob: 9650049869)

34

+ **W.P.(C) 6195/2025 & CM APPL. 28292/2025**

AMITOJH SINGH BAKSHI

.....Petitioner

Through: Ms. Shikha Sapra & Ms. Reena
Rawat, Advs.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT)

.....Respondent

Through: Mr. Harpreet Singh, SSC with Ms.
Suhani Mathur, Adv.
Mr. Shubham Tyagi, SSC, CBIC with
Ms. Navruti Ojha & Mr. Shubham



Tyagi, Advs. (Mob: 9650049869)

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

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09.05.2025

1. This hearing has been done through hybrid mode.

CM APPL. 26627/2025 in W.P.(C) 5827/2025

CM APPLs. 26637-38/2025 in W.P.(C) 5830/2025

CM APPL. 28291/2025 in W.P.(C) 6195/2025

2. Allowed, subject to all just exceptions. Applications are disposed of.

W.P.(C) 5827/2025 & CM APPL. 26628/2025

W.P.(C) 5830/2025

W.P.(C) 6195/2025 & CM APPL. 28292/2025

3. The present petitions have been filed by the Petitioner under Article 226 of the Constitution of India *inter alia* seeking quashing of the order bearing the reference number 18- 19/ST/PR.COMMR./MMG/DN/2023-24 dated 7th March 2024, (hereinafter '*impugned order*') primarily on the grounds of substantial delay in adjudication of Show Cause Notice.

4. It is noticed that the Show Cause Notice in the present case has been issued on 19th October, 2012 and the impugned order has been issued in the year 2024.

5. The Petitioner relies upon *M/s Vos Technologies India Pvt. Ltd. vs The Principal Additional Director (W.P.(C) 4831/2021 decided on 10th December, 2024)* to submit that substantial delay in adjudication shall be a ground to quash the impugned order.

6. Similar issues have been raised before the Supreme Court in *SLP(C)5392/2025* titled *Union of India & Ors. v. GMR Airport Infrastructure Ltd.*, Vide order dated 1st May 2025, the Supreme Court has



directed 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.”*

7. Accordingly, list on 29th August, 2025.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 9, 2025/kk/Ar.