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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 6148/2025**

M/S CHETANYA BUILDCON PVT LTD & ANR.Petitioners
Through: Mr. Vinay Garg and Mr. Amit Dogra,
Advocates.

versus

COMMISSIONER CGST NEW DELHIRespondent
Through: Mr. Atul Tripathi, SSC with
Mr.Shubham Mishra and Mr. Gaurav
Mani Tripathi, Advcoates for R/CBIC.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **08.05.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 27967/2025 (for exemption)

2. Allowed, subject to all just exceptions. The application stands disposed of.

W.P.(C) 6148/2025

3. The present petition has been filed by the Petitioners under Article 226 of the Constitution of India *inter alia* seeking to quash the order dated 12th April, 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 21st June, 2019 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. However, the effect of the said judgment has been stayed by the Supreme Court *vide* order dated 2nd May, 2025 in **SLP No.5392/2025** titled **Union Of India v. GMR Airport Infrastructure Ltd.**

6. It is to be noted that an appeal has already been filed by the Petitioners challenging the impugned order. However, the pre-deposit has not been made and the appeal is stated to be under defects.

7. At request of Id. Counsel for the Petitioner, list on 24th September, 2025.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

MAY 8, 2025/v/Ar.