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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 10359/2021 & CM APPL. 28792/2025**

PACIFFIC SPIRITS PVT. LTDPetitioner
Through: **Mr. Krishna Pratap Singh, Advocate**

versus

UNION OF INDIA & ORS.Respondents
Through: **Mr. Harpreet Singh, Senior standing
counsel with Ms. Suhani Mathur and
Mr Jatin Kumar Gaur, Advocates.
Mr. Gibran Naushad, Advocate for R-
3.**

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

% **23.03.2026**

1. *Mr. Harpreet Singh*, learned Senior Standing Counsel appearing for the respondent has invited our attention to the order dated 02nd May, 2025 passed by the Apex Court in *S.L.P (C) No.5392/2025* stating that the issue is pending consideration before the Apex Court on the point of limitation and there is mandate from the Apex Court to defer the hearing till the issue is decided. The said order reads thus:-

“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.”*

2. In view of above, we defer the hearing of the present matter.
3. List on 12th August, 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 23, 2026/ay/ok