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

+ **W.P.(C) 6958/2025 & CM APPL. 31485/2025**

M/S CARZONRENT (I) PVT. LTD.

.....Petitioner

Through: Mr. V. Lakshmikumaran, Mr.
Yogendra A., Mr. Kund Kapoor & Ms.
Purvi Sinha, Advocates.

versus

COMMISSIONER, CGST, DELHI AUDIT-II COMMISSIONERATE
& ORS.

.....Respondents

Through: Mr. Shashank Sharma, Advocate.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **22.05.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 31486/2025 (for exemption)

2. Allowed, subject to all just exceptions. Application is disposed of.

W.P.(C) 6958/2025 & CM APPL. 31485/2025

3. The present petition has been filed by the Petitioner – M/s Carzonrent (I) Pvt. Ltd. under Article 226 of the Constitution of India, *inter alia*, assailing the Demand-cum-Show Cause Notice bearing no. 21/2016-17 dated 22nd April 2016 as also the Order-in-Original bearing no. 26/ST/SN/COMMR./CGST/AUDIT-II/2024-25 dated 17th February 2025 (hereinafter, '*impugned order*') passed by the Respondent No. 1- Commissioner, CGST, Delhi, Audit-II, Commissionerate.

4. It is noticed that the Show Cause Notice in the present case had been



issued on 22nd April, 2016, however, the impugned order has been passed in the year 2024.

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

6. 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.***

7. In light of the order passed by the Supreme Court in ***GMR Airport Infrastructure Ltd (Supra)***, the present case is adjourned.

8. Accordingly, list on 24th September, 2025.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 22, 2025/da/ck



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