2025:DHC:9850-DB

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

\+ **W.P.(C) 7091/2025 & CM APPL. 50815/2025**

ZENLAYER NETWORKS INDIA PRIVATE LIMITED .....Petitioner

Through: Mr. Gajendra Maheswari & Ms. Priyamvada Sinha, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Anurag Ojha, Adv. for R-3.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% **19.08.2025**

1. This hearing has been done through hybrid mode.

2. This is an application filed by the Petitioner seeking stay of the adjudication of Show Cause Notices dated 02nd January, 2023, 20th November, 2023 and 21st November, 2023 *(hereinafter, 'the SCNs')* which are fixed for hearing on 21st August, 2025 before the Office of the Commissioner of Customs, Mumbai.

3. In these matters, the case of the Petitioner is that the facts which are relied upon in all the SCNs are identical and the Relied Upon Documents *(hereinafter, RUDs)* are also the same. Thus, consolidated adjudication of the SCNs is sought.

4. Ld. Counsel for the Petitioner relies upon the decision of ***"Union of India Vs. Star Delta Exim (P) Ltd."***, **S.L.P. No. 22256/2019**, wherein the Supreme Court of India, under certain circumstances has directed consolidated adjudication. The relevant order is set out below:

"O R D E R

By the impugned judgment and order, the High Court, while allowing the Writ Petition, had set aside the Order-in-Original passed in proceedings pursuant to the show cause notice C. No. V(H)Adj/CE-76 & 74/155/Alw/2017/7924 dated 23.10.2017 are ordered to be revived and to be transferred to the Additional Director General, Directorate General of Central Excise Intelligence, Delhi Zonal Unit, New Delhi for decision with the proceedings initiated pursuant to the first show cause notice No. DZU/INV/CE/G/49/2013/1550 dated 01.03.2016 in accordance with law.

Considering the fact that both the show cause notices - one dated 01.03.2016 issued by the Directorate General of Central Excise Intelligence, Delhi Zonal Unit and the subsequent show cause notice dated 23.10.2017 issued by the Commissioner, Central Goods and Service Tax Commissionerate, Alwar were on the same subject-matter, the High Court is justified in passing the impugned judgment and order and directing that both the notices to be adjudicated and heard together by one authority.

In that view of the matter, we see no reason to interfere with the impugned judgment and order passed by the High Court.

However, we direct that now both the show cause notices one dated 01.03.2016 and the subsequent show cause notice dated 23.10.2017 be adjudicated by only one authority, namely, the Additional Director General, Directorate General of Central Excise Intelligence, Delhi Zonal Unit, New Delhi and/or the equivalent authority, to be decided and disposed of within a period of six months from today.

The respondents are directed to cooperate the appropriate authority, as ordered above, to finally adjudicate the aforesaid two show cause notices

> *together within the time stipulated hereinabove.*
> *With this, the Special Leave Petition stands dismissed/disposed of.*
> *Pending applications, if any, also stand disposed of."*

5. Prima facie in the opinion of this Court, no useful purpose would be served in having different authorities adjudicate the SCNs based on the same fact situation. Moreover, such multiplicity in adjudication could also result in contradictory findings and outcomes.

6. On the last date of hearing, after considering the matter, ld. Counsels for the Respondents were directed to seek instructions.

7. Since, the ld. Counsels still have to seek instructions in the matter, let the hearing fixed on 21st August, 2025 before the Commissioner of Customs, Mumbai in the SCNs dated 02nd January, 2023, 20th November, 2023 and 21st November, 2023 be adjourned to a date beyond 10th November, 2025.

8. The reply to the application, if required, be filed within four weeks. Rejoinder be filed within four weeks thereafter.

9. List on 10th November, 2025, the date already fixed.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 19, 2025
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