$~8 to 11

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

\#	**CNR No. DLHC010322722025**

\+	CEAC 9/2025, CM APPL. 31561/2025
ADDITIONAL DIRECTOR GENERAL ADJUDICATION
.....Petitioner
Through: Mr. Gibran Naushad SSC, with Mr. Suraj Shekhar Singh, Mr. Anish Mishra, and Mr. Hasan Haider, Advs.

versus

M/S BLUE COAST INFRASTRUCTURE DEVELOPMENT PRIVATE LIMITED .....Respondent
Through: Mr. Kunal Kapoor and Mr. Yatharth Tripathi, Advs.

(9)

\#	**CNR No. DLHC010345022025**

\+	CEAC 10/2025, CM APPL. 33837/2025
ADDITIONAL DIRECTOR GENERAL (ADJUDICATION)
.....Petitioner
Through: Mr. Gibran Naushad SSC, with Mr. Suraj Shekhar Singh, Mr. Anish Mishra, and Mr. Hasan Haider, Advs.

versus

M/S ACTIVE GENERICS PRIVATE LIMITED
.....Respondent
Through: Mr. Kunal Kapoor and Mr. Yatharth Tripathi, Advs.

(10)

\#	**CNR No. DLHC010361222025**

\+	CEAC 11/2025, CM APPL. 35750/2025
ADDITIONAL DIRECTOR GENERAL (ADJUDICATION)
.....Petitioner
Through: Mr. Gibran Naushad SSC, with Mr. Suraj Shekhar Singh, Mr.

Anish Mishra, and Mr. Hasan Haider, Advs.

versus

SUSHIL SURI, CEO, BLUE COAST GROUP OF COMPANIES .....Respondent

Through: Mr. Kunal Kapoor and Mr. Yatharth Tripathi, Advs.

(11)

# **CNR No. DLHC010361232025**

\+ CEAC 12/2025, CM APPL. 35767/2025

ADDITIONAL DIRECTOR GENERAL (ADJUDICATION) .....Petitioner

Through: Mr. Gibran Naushad SSC, with Mr. Suraj Shekhar Singh, Mr. Anish Mishra, and Mr. Hasan Haider, Advs.

versus

M/S ZIOS MEDICAL CENTRE PRIVATE LIMITED .....Respondent

Through: Mr. Kunal Kapoor and Mr. Yatharth Tripathi, Advs.

**CORAM:**
**HON'BLE MR. JUSTICE ANIL KSHETARPAL**
**HON'BLE MS. JUSTICE SHAIL JAIN**

**O R D E R**

**% 18.08.2026**

1. The Chandigarh Administration (U.T.) allotted a site for construction of five-star hotel to M/s Joy Hotel for a period of ninety-nine (99) years on leasehold basis in the year 1982. Subsequently, in the year 2010, M/s Blue Coast Infrastructure Development Pvt. Ltd. entered into an agreement with M/s Joy Hotel. The leasehold rights were transferred by Joy Hotel in favour of M/s Blue Coast Infrastructure Development Pvt. Ltd. for a payment of Rs. 6,50,00,000/-. Subsequently, M/s Blue Coast Infrastructure

Development Pvt. Ltd. entered into a tripartite agreement with M/s Joy Hotel and unit holders (ultimate purchasers of the unit).

2. In furtherance thereto, M/s Blue Coast Infrastructure Development Pvt. Ltd received payment from unit holders. The Customs, Excise and Service Tax Appellate Tribunal ['CESTAT'] has set aside the demand of service tax on the ground that Chandigarh Administration has cancelled the allotment in favour of M/s Joy Hotel.

3. Learned counsel representing the Appellant *inter alia* contends that the payment received by M/s Blue Coast Infrastructure Development Pvt. Ltd from unit holders is taxable and subsequent cancellation of allotment by Chandigarh Administration in favour of Joy Hotel would not affect the recovery of the service tax.

4. *Per contra*, learned counsel representing the Respondents submits that CEAC 10/2025 captioned ***Additional Director General (Adjudication) v. Sushil Suri, CEO, Blue Coast Group Of Companies*** and CEAC 12/2025 captioned ***Additional Director General (Adjudication) v. M/S Zios Medical Centre Private Limited*** are below the threshold limit for invoking the jurisdiction of this Court and hence these are liable to be dismissed.

5. Learned counsel representing the Respondents further submits that the question of taxability of the amount received by M/s Blue Coast Infrastructure Development Pvt. Ltd. can only be agitated before the Hon'ble Supreme and not before this Court.

6. List on 15.10.2026.

7. In the meantime, liberty is granted to learned counsel representing the parties to file their synopsis, not exceeding four (04) pages, while identifying the issues which requires adjudication from this Court.

8. A photocopy of the Order passed today be kept in the connected matters.

**ANIL KSHETARPAL, J.**

**SHAIL JAIN, J.**

**AUGUST 18, 2026**/sp/shah