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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 10126/2025, CM APPL. 42160/2025 & CM APPL. 61027/2025**

KARL STORZ ENDOSCOPY INDIA PVT LTD &
ANR.

.....Petitioners

Through: Mr. Rajan Mishra and Ms. Shareen,
Advs.

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Mr. Atul Tripathi, SSC, CBIC with
Mr. Shubham Mishra and Mr. Gaurav
Mani Tripathi, Advs.
Mr. Shankar Kumar Jha, SPC, UOI.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **24.09.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 61027/2025 in W.P.(C) 10126/2025

2. The present application has been filed by the Petitioners under Order VI Rule 17 of the Code of Civil Procedure, 1908 read with Section 151 of the Code of Civil Procedure, 1908, for amendment of the petition.

3. The present petition challenges the impugned order dated 27th February, 2025 passed by Principal Commissioner, Central GST Delhi South (*hereinafter 'impugned order'*).

4. By way of this amendment application, challenge is raised to the corrigendum dated 12th August, 2025 which was issued after the impugned order was passed.



5. For the reasons stated in the application, the amendment is allowed, subject to all objections which would be taken on merits, by the Respondents.
6. The amended writ petition is taken on record.
7. Accordingly, the application is disposed of in the above terms.

W.P.(C) 10126/2025 & CM APPL. 42160/2025

8. The present petition has been filed by the Petitioner under Articles 226 of the Constitution of India, *inter alia*, challenging impugned Order dated 27th February, 2025 and corrigendum dated 12th August 2025.
9. The challenge in this matter relates to delay in adjudication of the Show Cause Notices.
10. These matters are stated to be covered by the decision of a Coordinate Bench of this Court in ***W.P. (C) 4831/2021*** titled ***M/s VOS Technologies India Pvt. Ltd. v. The Principal Additional Director General & Anr.***
11. However, the decision in ***VOS Technologies (Supra)***, is now under consideration before the Supreme Court in ***SLP(C) No.5392/2025*** titled ***Union of India v. GMR Airport Infrastructure Ltd.*** and the order dated 2nd May, 2025 in the said SLP reads as under:

- “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.”

12. Let a counter affidavit be filed within four weeks. Rejoinder thereto be filed within four weeks thereafter.

13. Accordingly, list on 18th December, 2025 along with **W.P.(C) 13806/2025** titled **Gala International Pvt. Ltd. vs. Commissioner of Customs (ADJ) Office of Commissioner of Customs (Adjudication) Delhi &Anr.**

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 24, 2025/kp/sm/rm