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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **SERTA 12/2025, CM APPL.46682/2025 & CM APPL. 46816/2025**
COMMISSIONER CGST EAST DELHIAppellant
Through: Mt. Atul Tripathi, Adv.
versus

MORAL ALLOYS PVT LTDRespondent
Through: None.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER
% **04.08.2025**

1. This hearing has been done through hybrid mode.

CM APPL.46682/2025 (for exemption)

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

SERTA 12/2025 & CM APPL. 46816/2025 (for stay)

3. This appeal arises out of the impugned order dated 25th November 2024 passed by the Customs, Excise & Service Tax Appellate Tribunal (hereinafter, 'CESTAT') wherein a bunch of 210 appeals have been allowed on the ground that there has been a substantial delay in the adjudication of the Show Cause Notices (hereinafter, 'SCN'). Primarily, the CESTAT has followed the decision in *Swatch Group India Pvt. Ltd. vs. Union of India 2023 (386) E.L.T . 356 (Del.)*.

4. Mr. Tripathi, ld. Counsel for the Appellant submits that this entire issue is pending before the Supreme Court in *SLP(C) 5392/2025* titled *Union of India & Ors. v. GMR Airport Infrastructure Ltd.* where the Court has directed 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.”

5. In view of the order passed by the Supreme Court dated 2nd May 2025, issue notice. Let the Respondent be served.

6. List for consideration on 24th September 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 4, 2025/dk/ck