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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 14476/2025 & CM APPL. 59274/2025, CM APPL. 59275/2025**

M/S MICHELIN INDIA PVT LTD (FORMERLY KNOWN AS
MICHELIN INDIA TYRES PVT LTD)Petitioner

Through: Mr Karan Sachdev & Mr Sumit
Khadaria, Advocates. (M:
9953466970)

versus

JOINT COMMISSIONER OF CGST DELHI SOUTH
COMMISSIONERATERespondent

Through: Sh. Atul Tripathi, SSC, CBIC with Mr.
Shubham Mishra & Mr. Gaurav Mani
Tripathi, Advs. (M: 9560018960)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER
% **18.09.2025**

1. This hearing has been done through hybrid mode.

CM APPL.59275/2025 (for exemption)

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

W.P.(C) 14476/2025 & CM APPL. 59274/2025

3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, challenging the impugned order dated 30th June, 2025 passed by the Principal Commissioner of Central Goods and Services Tax, Delhi South Commissionerate, (*hereinafter 'impugned order'*) and Show Cause Notice dated 17th October, 2011 and Show Cause Notice dated 18th December 2011 (*hereinafter 'impugned SCNs'*).



4. It is the Petitioner's case that the SCNs were issued on 17th October 2011 and 18th December 2021. However, the impugned order has been passed after an inordinate delay of 13 years, and thereby there has been delay in adjudication.

5. It is pertinent to note that this matter is 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.**

6. However, the decision in **VOS Technologies (Supra)**, is now under challenge 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.”

7. In view of the order passed by the Supreme Court in ***GMR Airport Infrastructure Ltd. (Supra)***,
8. List for hearing on 18th December, 2025.
9. In the meantime, no coercive measures shall be taken against the Petitioner.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 18, 2025/dk/sm