$~61 to 63

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

\+ **SERTA 17/2025, CM APPL. 61384/2025, CM APPL. 61385/2025 & CM APPL. 61386/2025**

COMMISSIONER OF CGST (EAST) .....Appellant

Through: Mr. Atul Tripathi, SSC, CBIC with Mr. Gaurav Mani Tripathi and Mr. Shubham Mishra, Advs.

versus

SH. AMIT GUPTA .....Respondent

Through: None.

62 WITH

\+ **SERTA 18/2025, CM APPL. 61387/2025, CM APPL. 61388/2025 & CM APPL. 61389/2025**

COMMISSIONER OF CGST DELHI EAST .....Appellant

Through: Mr. Atul Tripathi, SSC, CBIC with Mr. Gaurav Mani Tripathi and Mr. Shubham Mishra, Advs.

versus

SH. ANKIT GARG PARTNER SANMATI OVERSEAS PVT LTD .....Respondent

Through: None.

63 AND

\+ **SERTA 19/2025, CM APPL. 61390/2025, CM APPL. 61391/2025 & CM APPL. 61392/2025**

COMMISSIONER OF CGST DELHI EAST .....Appellant

Through: Mr. Atul Tripathi, SSC, CBIC with Mr. Gaurav Mani Tripathi and Mr. Shubham Mishra, Advs.

versus

SANMATI OVERSEAS PVT LTD .....Respondent

Through: None.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

<u>O R D E R</u>

% 25.09.2025

1. This hearing has been done through hybrid mode.

CM APPL. 61384/2025 (for exemption) in SERTA 17/2025
CM APPL. 61387/2025 (for exemption) in SERTA 18/2025
CM APPL. 61390/2025 (for exemption) in SERTA 19/2025

2. Allowed, subject to all just exceptions. Applications are disposed of.

CM APPL. 61386/2025 in SERTA 17/2025
CM APPL. 61389/2025 in SERTA 18/2025
CM APPL. 61392/2025 in SERTA 19/2025

3. The present applications have been filed seeking condonation of delay of 78 days in filing the appeals. For the reasons stated in the applications, the delay in filing the appeals is condoned.

4. Applications are disposed of.

SERTA 17/2025 & CM APPL. 61385/2025
SERTA 18/2025 & CM APPL. 61388/2025
SERTA 19/2025 & CM APPL. 61391/2025

5. These appeals arise out of the impugned order dated 25th November, 2024 passed by the Customs, Excise & Service Tax Appellate Tribunal *(hereinafter, 'CESTAT) (hereinafter 'the impugned order')* wherein a bunch of 210 appeals have been allowed and assessments were set aside on the ground of substantial delay in adjudication of the Show Cause Notices *(hereinafter, 'SCNs').*

6. Primarily, the CESTAT has followed the decision in ***Swatch Group India Pvt. Ltd. vs. Union of India 2023(386) E.L.T.356(Del.)*** and other related cases.

7. The Supreme Court is presently considering this issue of delay in adjudication in ***SLP (C) 5392/2025*** titled ***Union of India & Ors. v. GMR Airport Infrastructure Ltd*** wherein the Supreme Court has observed 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."*

8. There are several matters which are listed before the Court, which are awaiting the decision in ***GMR (supra).***

9. Issue notice.

10. In the meantime, the concern expressed is that CESTAT may rely on the impugned order in other pending appeals. Thus, it is made clear that the directions to defer, as contained in ***GMR (supra)*** would be applicable to the appeals pending before the CESTAT as well. The CESTAT is thus required to

defer all the matters to await the decision in ***GMR (supra)***.

11. It is further directed that the impugned judgment, in any case, shall not be treated as a precedent to be followed in any other appeal and the same is stayed.

12. 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 25, 2025

Rahul/sm