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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **CEAC 16/2025 & CM APPL. 64464/2025**

COMMISSIONER CGST EAST DELHIAppellant
Through: Mr. Atul Tripathi, SSC, CBIC with
Mr. Shubham Mishra, Mr. Gaurav
Mani Tripathi & Ms. Jyotsana, Advs.
(9560018960)

versus

MORAL ALLOYS PVT LTDRespondent
Through: Mr. Kunwar Gangesh Singh, Ms.
Madhulika Singh, Mr. Sushmit
Chauhan & Ms. Ayushi Gupta, Advs.
(9643463384)

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+ **CEAC 17/2025 & CM APPL. 64552/2025**

COMMISSIONER CGST EAST DELHIAppellant
Through: Mr. Atul Tripathi, SSC, CBIC with
Mr. Shubham Mishra, Mr. Gaurav
Mani Tripathi & Ms. Jyotsana, Advs.

versus

MORAL ALLOYS PVT LTDRespondent
Through: Mr. Kunwar Gangesh Singh, Ms.
Madhulika Singh, Mr. Sushmit
Chauhan & Ms. Ayushi Gupta, Advs.

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+ **CEAC 20/2025 & CM APPL. 68771/2025**

COMMISSIONER CGST DELHI EASTAppellant
Through: Mr. Atul Tripathi, SSC, CBIC with
Mr. Shubham Mishra, Mr. Gaurav
Mani Tripathi & Ms. Jyotsana, Advs.

versus



AMIT GUPTA

.....Respondent

Through: Mr. Kunwar Gangesh Singh, Ms.
Madhulika Singh, Mr. Sushmit
Chauhan & Ms. Ayushi Gupta, Advs.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

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12.11.2025

1. This hearing has been done through hybrid mode.

CM APPL. 64463/2025 in CEAC 16/2025 (for exemption)

CM APPL. 64551/2025 in CEAC 17/2025 (for exemption)

CM APPL. 68770/2025 in CEAC 20/2025 (for exemption)

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

CM APPL. 64465/2025 in CEAC 16/2025 (for condonation of delay)

CM APPL. 64553/2025 in CEAC 17/2025 (for condonation of delay)

CM APPL. 68772/2025 in CEAC 20/2025 (for condonation of delay)

3. These are applications seeking condonation of delay in filing the appeals.

4. For the reasons stated therein, the applications are allowed and delay is condoned.

5. The applications are disposed of.

CEAC 16/2025 & CM APPL. 64464/2025 (for stay)

CEAC 17/2025 & CM APPL. 64552/2025 (for stay)

CEAC 20/2025 & CM APPL. 68771/2025 (for stay)

6. These appeals arise 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



and assessments were set aside on the ground of substantial delay in adjudication of the Show Cause Notices (*hereinafter*, 'SCNs'). 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. Ld. Counsels for the parties submit that 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. 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)***.

9. 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.

10. List on 18th December, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

NOVEMBER 12, 2025

kk/sm