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

+ **W.P.(C) 16894/2025 & CM APPLs.69516-17/2025**

NANU RAM GOYAL AND CO.

.....Petitioner

Through: Mr. Gaurav Gupta, Mr. Thakur Ankit
Singh, Ms. Udit Singh, Advs.

versus

UNION OF INDIA AND ANR,

.....Respondents

Through: Ms. Kadambini Sharma, SPC for R-1
Mr. Anurag Ojha, SSC with Mr. Dipak
Raj, Mr. Shashank Kumar, Mr.
Avinash Shukla, Advs. for R-2.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE MADHU JAIN

ORDER

% **07.11.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner under Articles 226 and 227 of the Constitution of India, *inter alia*, challenging the Order-in-Original dated 30th April, 2025 (hereinafter, '*impugned order*') passed by the Respondent No. 2.
3. The present proceedings arise out of the Show Cause Notice dated 10th February, 2009. The case of the Petitioner is that the impugned order was received by the Petitioner only on 11th July, 2025.
4. Ld. Counsel for the Petitioner submits that the impugned order having been passed after a delay of almost 14 years, the same would be covered by the decision of the Co-ordinate 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.**



5. 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.”

6. In view of the said order, the hearing of this matter is deferred.

7. It is, however, clarified that if there is any coercive action taken by the Department, the Petitioner may approach this Court for interim relief.



8. Issue Notice. Mr. Akshay Amritanshu, Id. SSC, who is present in the Court, is requested to accept the notice.
9. List along with **W.P. (C) 14476/2025** on 18th December, 2025.

PRATHIBA M. SINGH, J.

MADHU JAIN, J.

NOVEMBER 7, 2025*/tg/ck*