$~48 to 50

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

\+ **CEAC 33/2025, CM APPL. 72092/2025, CM APPL. 72093/2025 & CM APPL. 72094/2025**

COMMISSIONER CGST EAST DELHI .....Petitioner

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

versus

ANKIT GARG DIRECTOR SANMATI OVERSEAS PVT LTD .....Respondent

Through: None.

49 WITH

\+ **CEAC 34/2025, CM APPL. 72095/2025, CM APPL. 72096/2025 & CM APPL. 72097/2025**

COMMISSIONER CGST EAST DELHI .....Petitioner

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

versus

AMIT GUPTA .....Respondent

Through: None.

50 AND

\+ **CEAC 35/2025, CM APPL. 72269/2025, CM APPL. 72270/2025& CM APPL. 72271/2025**

COMMISSIONER CGST EAST DELHI .....Petitioner

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

versus

BRILLIANT METAL PVT LTD .....Respondent

Through: None.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 18.11.2025

1. This hearing has been done through hybrid mode.

CM APPL. 72092/2025 (for exemption) in CEAC 33/2025

CM APPL. 72095/2025 (for exemption) in CEAC 34/2025

CM APPL. 72269/2025 (for exemption) in CEAC 35/2025

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

CM APPL. 72094/2025 (for condonation of delay) in CEAC 33/2025

CM APPL. 72097/2025 (for condonation of delay) in CEAC 34/2025

CM APPL. 72271/2025 (for condonation of delay) in CEAC 35/2025

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

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

5. Applications are disposed of.

CEAC 33/2025 & CM APPL. 72093/2025 (for stay)

CEAC 34/2025 & CM APPL. 72096/2025 (for stay)

CEAC 35/2025 & CM APPL. 72270/2025 (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. Counsel for the Petitioner submits 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 18, 2025

Rahul/sm