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

+ **W.P.(C) 18162/2025**

M/S SWATCH GROUP (INDIA) PVT. LTDPetitioner

Through: Mr. V. Lakshmikumaran, Mr.
L. Badri Narayan, Mr.
Charanya Lakshmikumaran,
Mr. Yogendra Aldak, Mr.
Kunal Kapoor, Mr.Yatharth
Tripathi, Advs.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Harpreet Singh, SSC.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RENU BHATNAGAR

ORDER

% **01.12.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 75147/2025

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

W.P.(C) 18162/2025 & CM APPL. 75146/2025

3. The present petition has been filed challenging the proceedings in the show cause notice dated 21st November, 2019 (*hereinafter*, 'SCN') issued by the Directorate of Revenue Intelligence, Zonal Unit– Lucknow.

4. The stand of the Petitioner in this case is that the time period for deciding the SCN has already lapsed and the same can no longer be adjudicated upon by the concerned Department. Hence, the SCN,



as also the proceedings emanating from it are liable to be quashed.

5. This issue as to whether the time period for adjudication of a SCN can be extended or not, is now pending consideration before the Supreme Court in the case of ***‘Union of India and Ors v. GMR Airport Infrastructure Ltd. (SLP(C). No.5392/2025)’***. The relevant portion of the order dated 2nd May, 2025, passed by the Supreme Court in the said case reads as under:

“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.”



6. Accordingly, the proceedings in the SCN shall remain stayed in view of the above order of the Supreme Court.
7. In the meantime, Mr. Harpreet Singh, Id. SSC for the Respondent may seek instructions in the matter.
8. List this matter on 18th December, 2025.

PRATHIBA M. SINGH, J.

RENU BHATNAGAR, J.

DECEMBER 1, 2025_{/tg/ss}