



\$~3, 5-6, 13, 15, 20, 24, 49, 50, 52, 70, 76-91, 93, 95-117 & 128-174

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

3

+ **W.P.(C) 16894/2025, CM APPL. 69516/2025 & CM APPL. 69517/2025**

NANU RAM GOYAL AND CO.

.....Petitioner

versus

UNION OF INDIA AND ANR

.....Respondents

5

+ **W.P.(C) 2256/2025 & CM APPL. 10638/2025**
M/S NABCO BATTERIES (THROUGH ITS PROPRIETOR SH
SUMIT RAMSISARIA & ANR.

.....Petitioners

versus

OFFICE OF COMMISSIONER OF CENTRAL GOODS AND
SERVICES TAX (THROUGH COMMISSIONER) & ANR.
.....Respondents

~6

+ **W.P.(C) 2257/2025 & CM APPL. 10649/2025**
M/S SIDDHARTH INDUSTRIES (THROUGH ITS PROPRIETOR
SH SIDDHARTH RAMSISARIA) & ANR.

.....Petitioners

versus

OFFICE OF COMMISSIONER OF CENTRAL GOODS AND
SERVICES TAX (THROUGH COMMISSIONER) & ANR.
.....Respondents

13

+ **WITH**
CEAC 13/2025
COMMISSIONER OF CGST WEST

.....Petitioner

versus

MS MALHOTRA CABLES PRIVATE LIMITEDRespondent



15 WITH
+ SERTA 12/2025
COMMISSIONER CGST EAST DELHIAppellant

versus
MORAL ALLOYS PVT LTDRespondent

20 WITH
+ W.P.(C) 8265/2024
M/S H.R. BUILDERSPetitioner

versus
COMMISSIONER OF CENTRAL GOODS AND SERVICES
TAX, DELHI WEST COMMISSIONERATE & ORS.Respondents

24 WITH
+ W.P.(C) 2668/2025
RAJ KUMARPetitioner

versus
AVATO WARD 64 STATE GOODS AND SERVICE TAX & ANR.
.....Respondent

49
+ W.P.(C) 13882/2025
SHIRDI EXIM PRIVATE LIMITEDPetitioner

versus
COMMISSIONER OF CUSTOMS (ADJ) OFFICE OF
COMMISSIONER OF CUSTOMS (ADJUDICATION) DELHI &
ANR.Respondents

50
+ W.P.(C) 13927/2025
GANESH OVERSEAS PVT LTDPetitioner



versus

COMMISSIONER OF CUSTOMS (ADJ) OFFICE OF
COMMISSIONER OF CUSTOMS (ADJUDICATION) DELHI &
ANR.Respondents

WITH

~52

+

W.P.(C) 14476/2025 & CM APPL. 59274/2025
M/S MICHELIN INDIA PVT LTD (FORMERLY KNOWN AS
MICHELIN INDIA TYRES PVT LTD)Petitioner

versus

JOINT COMMISSIONER OF CGST DELHI SOUTH
COMMISSIONERATERespondent

70

+

WITH

W.P.(C) 18162/2025
M/S SWATCH GROUP (INDIA) PVT. LTDPetitioner

versus

UNION OF INDIA & ORS.Respondents

76

+

WITH

SERTA 17/2025
COMMISSIONER OF CGST (EAST)Appellant

versus

SH. AMIT GUPTARespondent

None.

77

+

WITH

SERTA 18/2025, CM APPL. 61388/2025
COMMISSIONER OF CGST DELHI EASTAppellant

versus

SH. ANKIT GARG PARTNER SANMATI OVERSEAS
PVT LTDRespondent



- 78
+ None.
WITH
SERTA 19/2025, CM APPL. 61391/2025
COMMISSIONER OF CGST DELHI EASTAppellant
versus
SANMATI OVERSEAS PVT LTDRespondent
- 79
+ None.
WITH
W.P.(C) 7991/2023 & CM APPL.30744/2023
ERNST AND YOUNG LIMITEDPetitioner
versus
UNION OF INDIA & ORS.Respondents
- 80
+ WITH
W.P.(C) 12352/2023 & CM APPL.48678/2023
VARUN KHANNAPetitioner
versus
ADDITIONAL COMMISSIONER CGST, DELHI SOUTH
COMMISSIONERATE AND ORS.Respondents
- 81
+ WITH
W.P.(C) 13113/2023
MS APARNA LACE CRAFTS & ORS.Petitioners
versus
UNION OF INDIA & ORS.Respondents
- 82
+ WITH
W.P.(C) 13181/2023
ASHISH JAIN & ORS.Petitioners
versus
ADDITIONAL DIRECTOR GENERAL, DIRECTORATE OF
REVENUE INTELLIGENCE & ANR.Respondents



83

+

WITH
W.P.(C) 13780/2023

M/S J R INTERNATIONAL

.....Petitioner

versus

ADDITIONAL DIRECTOR GENERAL, DIRECTORATE OF
REVENUE INTELLIGENCE & ANR.

.....Respondents

84

+

WITH

W.P.(C) 11234/2024 & CM APPL.46491/2024

ANUJ GUPTA

.....Petitioner

versus

COMMISSIONER OF CUSTOMS
IMPORT & ANR.

.....Respondents

85

+

WITH

W.P.(C) 4324/2025 & CM APPL.20027/2025

SHIVNANDAN KUMAR BAJAJ

.....Petitioner

versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF
REVENUE INTELLIGENCE & ANR.

.....Respondents

86

+

WITH

W.P.(C) 14621/2023 & CM APPL.58165/2023

OVERSEAS SOLUTION

.....Petitioner

versus

ADDITIONAL DIRECTOR GENERAL & ORS.

.....Respondents

87

+

WITH

W.P.(C) 15084/2023 & CM APPL.60271/2023

M/S SHUBH RESOURCES PVT. LTD. & ORS.

.....Petitioners

versus

ADDITIONAL DIRECTOR GENERAL, DIRECTORATE OF
REVENUE INTELLIGENCE & ANR.

.....Respondents



88

+

W.P.(C) 517/2024 & CM APPL.2331/2024

SANJAY GUPTA & ORS.

.....Petitioners

versus

ADDITIONAL DIRECTOR GENERAL & ORS.Respondents

89

+

WITH

W.P.(C) 2794/2024 & CM APPL. 11408/2024, CM APPL. 13673/2024

M/S HLPL GLOBAL LOGISTICS PVT LTD

.....Petitioner

versus

ADDITIONAL DIRECTOR GENERAL DRI NEW DELHI AND
ORSRespondents

90

+

WITH

W.P.(C) 2817/2024 & CM APPL. 13347/2024

MS HLPL GLOBAL LOGISTICS PVT LTD

.....Petitioner

versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF
REVENUE INTELLIGENCE AND ORSRespondents

91

+

WITH

W.P.(C) 2825/2024 & CM APPL. 13349/2024

MS HLPL GLOBAL LOGISTICS PVT LTD

.....Petitioner

versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF
REVENUE INTELLIGENCE AND ORS & ORS.

.....Respondent

93

+

WITH

W.P.(C) 5881/2024 & CM APPL. 24277/2024, CM APPL. 2828/2025

M/S PAYWORLD DIGITAL SERVICES PVT. LTD. (FORMERLY



KNOWN AS SUGAL AND DAMANI UTILITY SERVICES PVT.
LTD.)Petitioner

versus
UNION OF INDIA & ANR.Respondents

95 WITH
+ WITH
W.P.(C) 8166/2024 & CM APPL. 33539/2024
M/S SAPPHIRE VILLAS PRIVATE LIMITEDPetitioner

versus
JOINT COMMISSIONER, CENTRAL TAX, GST DELHI EAST
& ORS.Respondent

96 WITH
+ **W.P.(C) 10104/2024 & CM APPL. 41384/2024**
M/S SATYAM MARKETING THROUGH ITS PROPRIETOR
SHRI D. B. GUPTAPetitioner

versus
COMMISSIONER OF CUSTOMS (IMPORT)
& ANR.Respondents

97 WITH
+ **W.P.(C) 11855/2024 & CM APPL. 49329/2024**
M/S OSWAL PVC COMPOUND INDUSTRIES (THROUGH ITS
PROPRIETOR SH HEMRAJ KUNDALIA) & ORS.....Petitioners

versus
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE AND
CENTRAL GOODS AND SERVICE TAX NORTH.....Respondents

98 WITH
+ **W.P.(C) 13784/2024 & CM APPL. 57719/2024**
M/S HRJ POLYMERS PVT LTD & ORS.Petitioner

versus



OFFICE OF COMMISSIONER CENTRAL EXCISE AND CGST
THROUGH COMMISSIONERRespondent

99

WITH

+

W.P.(C) 13786/2024 & CM APPL. 57722/2024

M/S ANURAG ENTERPRISES (THROUGH ITS PROPRIETOR
SMT. SANGEETA KUNDALIA) & ANR.Petitioners

versus

OFFICE OF COMMISSIONER CENTRAL EXCISE AND CGST
(THROUGH COMMISSIONER)Respondent

100

WITH

+

W.P.(C) 12733/2024 & CM APPL. 9911/2025

SARASWATI PRINTERSPetitioner

versus

THE ADDITIONAL COMMISSIONER OF GST
AND ANR.Respondents

101

WITH

+

W.P.(C) 16647/2024 & CM APPL.70419/2024

INDO SILICON ELECTRONICS PVT. LTD.Petitioner

versus

PRINCIPAL COMMISSIONER OF
CUSTOMS & ORS.Respondents

102

+

W.P.(C) 17899/2024 & CM APPL. 76199/2024

ARKAY RADIOSPetitioner

versus

PRINCIPAL COMMISSIONER, CENTRAL GOODS AND
SERVICES TAX AND CENTRAL EXCISE DELHI NORTH
COMMISSIONERATERespondent



103

+

WITH

W.P.(C) 3036/2025 & CM APPL. 14420/2025

AIR LIQUIDE GLOBAL E AND C SOLUTIONS INDIA

PVT LTD

.....Petitioner

versus

COMMISSIONER CENTRAL GOODS SERVICE TAX GST

DELHI EAST & ORS.

.....Respondent

104

+

WITH

W.P.(C) 4252/2025

M/S SUNRISE FOOD PRODUCTS

.....Petitioner

versus

UNION OF INDIA AND ORS.

.....Respondents

105

+

WITH

W.P.(C) 4847/2025 & CM APPL. 22184/2025

INDIAN STEEL CORPORATION THROUGH PROPRIETOR SH

MANOJ BANSAL

.....Petitioner

versus

COMMISSIONER OF CENTRAL EXCISE DELHI 1

& ANR.

.....Respondents

106

+

WITH

W.P.(C) 5197/2025 & CM APPL. 23631/2025

VIKAS GUMBER

.....Petitioner

versus

ADDITIONAL COMMISSIONER OF CUSTOMSRespondent

107

+

WITH

W.P.(C) 5827/2025 & CM APPL. 26628/2025

UMESH GULHAR

.....Petitioner

versus



ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF
REVENUE INTELLIGENCE AND ANR.Respondents

108 WITH
+ WITH
W.P.(C) 5830/2025
HANSRAJ BHATIA AND CO.Petitioner

versus
PRINCIPAL COMMISSIONER OF CUSTOMS
(IMPORT)Respondent

109 WITH
+ W.P.(C) 6195/2025 & CM APPL. 28292/2025
AMITOJH SINGH BAKSHIPetitioner

versus
PRINCIPAL COMMISSIONER OF CUSTOMS
(IMPORT)Respondent

110 WITH
+ W.P.(C) 6086/2025 & CM APPL. 27802/2025
INDIAN RADIOLOGICAL AND IMAGING
ASSOCIATIONPetitioner

versus
UOI & ANRRespondents

111 WITH
+ W.P.(C) 6148/2025
M/S CHETANYA BUILDCON PVT LTD
& ANR.Petitioners

versus
COMMISSIONER CGST NEW DELHIRespondent



112 WITH
+ WITH
W.P.(C) 6958/2025, CM APPL. 31485/2025, CM APPL. 61042/2025 & CM APPL. 61065/2025

M/S CARZONRENT (I) PVT. LTD.

.....Petitioner

versus

COMMISSIONER, CGST, DELHI AUDIT-II
COMMISSIONERATE & ORS.

.....Respondents

113 WITH
+ **W.P.(C) 7876/2025 & CM APPL. 34775/2025**
SAJJAN KUMAR

.....Petitioner

versus

JOINT COMMISSIONER OF CUSTOMS

.....Respondent

114 WITH
+ **W.P.(C) 7877/2025 & CM APPL. 34776/2025**
DURGA APPARELS PVT LTD AND ORS.

.....Petitioners

versus

ADDITIONAL COMMISSIONER OF CUSTOMS
(EXPORTS)

.....Respondent

115 WITH
+ **W.P.(C) 10126/2025 & CM APPL. 42160/2025**
KARL STORZ ENDOSCOPY INDIA PVT LTD
& ANR.

.....Petitioners

versus

UNION OF INDIA & ANR.

.....Respondents

116 WITH
+ **W.P.(C) 12425/2025 & CM APPL. 50654/2025**
MS FUJITSU INDIA PRIVATE LIMITED

.....Petitioner



117
+
versus
UNION OF INDIA & ORS.Respondents
W.P.(C) 13806/2025
GALA INTERNATIONAL PVT LTDPetitioner

128
+
versus
COMMISSIONER OF CUSTOMS (ADJ) OFFICE OF
COMMISSIONER OF CUSTOMS (ADJUDICATION) DELHI &
ANR.Respondents
WITH
CEAC 16/2025 & CM APPL. 64464/2025
COMMISSIONER CGST EAST DELHIAppellant

129
+
versus
MORAL ALLOYS PVT LTDRespondent
WITH
CEAC 17/2025 & CM APPL. 64552/2025
COMMISSIONER CGST EAST DELHIAppellant

130
+
versus
MORAL ALLOYS PVT LTDRespondent
WITH
CEAC 18/2025 & CM APPL. 68609/2025
COMMISSIONER CGST EAST DELHIPetitioner

131
+
versus
TARUNA METALS PVT LTDRespondent
WITH
CEAC 19/2025 & CM APPL. 68628/2025
COMMISSIONER CGST EAST DELHIPetitioner



- versus
SANMATI OVERSEAS PVT LTDRespondent
- 132
+ **CEAC 20/2025 & CM APPL. 68771/2025**
COMMISSIONER CGST DELHI EASTAppellant
- versus
AMIT GUPTARespondent
- 133
+ **CEAC 21/2025 & CM APPL. 69502/2025**
COMMISSIONER CGST EAST DELHIPetitioner
- versus
MORAL ALLOYS PVT LTDRespondent
- 134
+ **CEAC 22/2025 & CM APPL. 70048/2025**
COMMISSIONER CGST EAST DELHIPetitioner
- versus
AMIT GUPTARespondent
- 135
+ **CEAC 23/2025 & CM APPL. 71091/2025**
COMMISSIONER CGST EAST DELHIPetitioner
- versus
AMIT GUPTARespondent
- 136
+ **CEAC 24/2025 & CM APPL. 71164/2025**
COMMISSIONER OF CGST EAST DELHIPetitioner
- versus
TARUNA METALS PVT LTDRespondent



137

+

CEAC 25/2025 & CM APPL. 71170/2025

COMMISSIONER OF CGST EAST DELHIPetitioner

versus

AMIT GUPTA

.....Respondent

138

+

CEAC 26/2025 & CM APPL. 71273/2025

COMMISSIONER CGST EAST DELHIPetitioner

versus

MORAL ALLOYS PVT LTD

.....Respondent

139

+

CEAC 27/2025 & CM APPL. 71276/2025

COMMISSIONER CGST EAST DELHIPetitioner

versus

MORAL ALLOYS PVT LTD

.....Respondent

140

+

CEAC 28/2025 & CM APPL. 71279/2025

COMMISSIONER CGST DELHI EASTPetitioner

versus

NK METALS

.....Respondent

141

+

CEAC 29/2025 & CM APPL. 71362/2025

COMMISSIONER CGST EAST DELHIPetitioner

versus

AKLANK JAIN, PARTNER NK METALS

.....Respondent

142



- + **CEAC 30/2025 & CM APPL. 71365/2025**
COMMISSIONER CGST DELHI EASTPetitioner
- versus
RAJINDER KUMAR, DIRECTOR, TARUNA METALS PVT LTD
.....Respondent
- 143
+ **CEAC 31/2025 & CM APPL.71369/2025**
COMMISSIONER CGSTDELHI EASTPetitioner
- versus
BRILLIANT METAL PVT LTDRespondent
- 144
+ **CEAC 32/2025 & CM APPL.71821/2025**
COMMISSIONER CGST EAST DELHIPetitioner
- versus
AMIT GUPTARespondent
- 145
+ **CEAC 33/2025 & CM APPL.72093/2025**
COMMISSIONER CGST EAST DELHIPetitioner
- versus
ANKIT GARG DIRECTOR SANMATI OVERSEAS PVT LTD
.....Respondent
- 146
+ **WITH**
CEAC 34/2025 & CM APPL.72096/2025
COMMISSIONER CGST EAST DELHIPetitioner
- versus
AMIT GUPTARespondent
- 147
+ **WITH**
CEAC 35/2025 & CM APPL.72270/2025



COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

BRILLIANT METAL PVT LTD

.....Respondent

148

WITH

+

CEAC 36/2025 & CM APPL.76332/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

AMIT GUPTA

.....Respondent

149

+

CEAC 37/2025 & CM APPL.76375/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

AMIT GUPTA

.....Respondent

150

+

CEAC 38/2025 & CM APPL.76380/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

SANMATI OVERSEAS PVT LTD

.....Respondent

151

+

CEAC 39/2025 & CM APPL.76408/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

Versus

AMIT GUPTA

.....Respondent

152

+

CEAC 40/2025 & CM APPL.76413/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus



NK METALS

.....Respondent

153

+

CEAC 41/2025 & CM APPL.76503/2025
COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

MORAL ALLOYS PVT LTD

.....Respondent

154

+

CEAC 42/2025 & CM APPL.76506/2025
COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

AMIT GUPTA

.....Respondent

155

+

CEAC 43/2025 & CM APPL.76509/2025
COMMISSIONER CGST DELHI EAST

....Petitioner

versus

SANMATI OVERSEAS PVT LTD

.....Respondent

156

+

CEAC 44/2025 & CM APPL.76512/2025
COMMISSIONER CGST DELHI EAST

.....Petitioner

versus

VP REAL TORS PVT LTD

.....Respondent

157

+

CEAC 45/2025 & CM APPL.76515/2025
COMMISSIONER CGST DELHI EAST

.....Petitioner

Versus

MORAL ALLOYS PVT LTD

.....Respondent

158



+ **CEAC 46/2025 & CM APPL.76518/2025**
COMMISSIONER CGST EAST DELHIPetitioner

versus
MORAL ALLOYS PVT LTDRespondent

159
+ **CEAC 47/2025 & CM APPL.76521/2025**
COMMISSIONER CGST EAST DELHIPetitioner

Versus
SHREE PARAS NATH OVERSEAS PVT LTDRespondent

160
+ **CEAC 48/2025 & CM APPL.76524/2025**
COMMISSIONER OF CGST DELHI (EAST)Petitioner

versus
MORAL ALLOYS PVT LTDRespondent

161
+ **CEAC 49/2025 & CM APPL.76527/2025**
COMMISSIONER CGST (DELHI) EASTPetitioner

versus
AMIT GUPTARespondent

162
+ **CEAC 50/2025 & CM APPL.76530/2025**
COMMISSIONER CGST EAST DELHIPetitioner

versus
AKLANK JAIN, PARTNER, NK METALSRespondent

163
+ **CEAC 51/2025 & CM APPL.76533/2025**
COMMISSIONER CGST EAST DELHIPetitioner



versus

RAKESH BANSAL

.....Respondent

164

+

CEAC 52/2025 & CM APPL.76537/2025
COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

ASHOK KUMAR JAIN

.....Respondent

165

+

CEAC 53/2025 & CM APPL.76560/2025
COMMISSIONER CGST EAST DELHI

.....Petitioner

Versus

ANKIT GARG PARTNER SANMATI OVERSEAS PVT LTD

.....Respondent

166

+

CEAC 54/2025 & CM APPL.76587/2025
COMMISSIONER CGST EAST DELHI

.....Petitioner

Versus

AMIT GUPTA

.....Respondent

167

+

CEAC 55/2025 & CM APPL.76611/2025
COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

AMIT GUPTA

.....Respondent

168

+

CEAC 56/2025 & CM APPL.76614/2025
COMMISSIONER CGST DELHI EAST

.....Petitioner

versus



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

169
+ **CEAC 57/2025 & CM APPL.76617/2025**
COMMISSIONER CGST EAST DELHIPetitioner

versus
MORAL ALLOYS PVT LTDRespondent

170
+ **CEAC 58/2025 & CM APPL.76620/2025**
COMMISSIONER CGST EAST DELHIPetitioner

versus
AMIT GUPTARespondent

171
+ **CEAC 59/2025 & CM APPL.76623/2025**
COMMISSIONER CGST EAST DELHIPetitioner

versus
MORAL ALLOYS PVT LTDRespondent

172
+ **CEAC 60/2025 & CM APPL.76626/2025**
COMMISSIONER CGST EAST DELHIPetitioner

versus
SHANTINATH INDUSTRIESRespondent

173
+ **CEAC 61/2025 & CM APPL.76630/2025**
COMMISSIONER CGST EAST DELHIPetitioner

versus
BRILLIANT METAL PVT LTDRespondent



174

+

CEAC 63/2025 & CM APPL.77006/2025
COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

AMIT GUPTA

.....Respondent

APPEARANCES:

Petitioners:

Mr. Gibran Naushad, SSC with Mr. Harsh Singhal & Mr. Suraj Shekhar Singh, Advs. in item 13.

Mr. Atul Tripathi, SSC, CBIC with Mr. Shubham Mishra, Mr. Gaurav Mani Tripathi & Mr. Akshay Sagar, Advs. in item nos.15, 76 & 78.

Mr. Chinmaya Seth, Mr. A.K. Seth & Ms. Palak Mathur, Advs. in item no. 100, 106, 113, 114

Ms. Shikha Sapra, Ms. Reena Rawat & Mr. Jatin Kumar, Advs. in item nos.77, 78, 82 to 85, 87, 96, 107 to 109, 131, 145, 150, 155, 165, 168.

Mr Krishna Rao, Adv. in item no. 93.

Mr. Vinay Garg & Ms. Neetu Rawat, Advs. in item no.111

Mr. Ankit Rana and Mr. Tushar Rohmetra, Advs. in item no.81.

Ms. Sangita Malhotra, Adv. in item no.116.

Mr. Rajat Mittal, Mr. Subham Kumar & Mr. Suprateek Neogi, Advs. in item no.103.

Mr Jitin Singhal, Adv. in item no.101.

Mr. Kamal Sawhney, Mr. Deepak Thackur, Ms. Aakansha Wadhwani, Mr. Rishabh Mishra, Advs. in item no.79

Respondents:

Ms. Kadambini Sharma, Adv. for R-1 in item 3.

Mr. Harpreet Singh, SSC with Ms. Suhani Mathur, Mr. Jatin Gaur, Mr. Akshay Saxena & Ms. Shivali Saxena, Advs. in item nos.70, 81, 84, 87,93,100,108 & 117.

Mr. Shubham Tyagi, SSC, CBIC with Ms. Navruti Ojha, Adv. in item nos. 108 & 109.



Mr. R. Ramachandran, SSC with Mr. Prateek Dhir, Adv in item no.79,80, 100
Mr. Akash Vajpai, CGSC for R-3. in item nos.89, 90 & 91.
Mr. Atul Tripathi, SSC, CBIC with Mr. Shubham Mishra, Mr. Gaurav Mani Tripathi & Mr. Akshay Sagar, Adv. in item nos.5 &6, 52,111,115
Mr. Aditya Singla, SSC, CBIC with Ms. Shreya Lamba, Adv. in item no.20,81,96,104
Mr. Shankar Kumar Jha, SPC, UOI for R-1 in item no. 115.
Mr. Satish Aggarwala, Sr. Standing Counsel with Mr. Gagan Vaswani, Advocates in item no. 106.
Ms. Vaishali Gupta, Ms Ishita Gupta, Adv. in item no. 24.
Ms. Anushree Narain, SSC with Mr.Naman Choula & Mr. Yamit Jetley, Adv. in item no.95
Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Adv. for R-1 & 2. Item nos. 96.
Mr. Avijit Dikshit, SC for R-2. In item no.107.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% 18.12.2025

1. The hearing has been done through hybrid mode.
2. All these matters would have to await the decision of the Supreme Court in ***SLP (C) 5392/2025*** titled ***Union of India & Ors. v. GMR Airport Infrastructure Ltd.***, which is now stated to be listed for consideration on 5th January, 2026. Accordingly, these matters be deferred in light of the order of the Supreme Court in ***GMR (supra)*** dated 2nd May, 2025 which 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.”*

3. Accordingly, list all these matters on 24th March, 2026.

4. Interim order(s) to continue.

PRATHIBA M. SINGH, J

SHAIL JAIN, J

DECEMBER 18, 2025

Rahul/ss