



\$~40 to 57, 65 to 72

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **CEAC 36/2025, CM APPL. 76331/2025, CM APPL. 76332/2025 & CM APPL. 76333/2025**

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

AMIT GUPTARespondent
Through: Mr. Kunwar Gangesh Singh, Ms.
Madhulika Singh, Mr. Sushmit
Chauhan and Ms. Ayushi Gupta,
Advs.

41 WITH
+ **CEAC 37/2025, CM APPL. 76374/2025, CM APPL. 76375/2025 & CM APPL. 76376/2025**

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

AMIT GUPTARespondent
Through: Mr. Kunwar Gangesh Singh, Ms.
Madhulika Singh, Mr. Sushmit
Chauhan and Ms. Ayushi Gupta,
Advs.

42 WITH
+ **CEAC 38/2025, CM APPL. 76379/2025, CM APPL. 76380/2025 & CM APPL. 76381/2025**

COMMISSIONER CGST EAST DELHIAppellant



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

versus

SANMATI OVERSEAS PVT LTDRespondent

Through: Appearance not given.

WITH

43

+

**CEAC 39/2025, CM APPL. 76407/2025, CM APPL. 76408/2025 &
CM APPL. 76409/2025**

COMMISSIONER CGST EAST DELHIAppellant

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

versus

AMIT GUPTARespondent

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

44

+

WITH

**CEAC 40/2025, CM APPL. 76412/2025, CM APPL. 76413/2025 &
CM APPL. 76414/2025**

COMMISSIONER CGST EAST DELHIAppellant

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

versus

NK METALSRespondent

Through: Appearance not given.

WITH

45



+ **CEAC 41/2025, CM APPL. 76502/2025, CM APPL. 76503/2025
& CM APPL. 76504/2025**

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

versus

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

46 WITH
+ **CEAC 42/2025, CM APPL. 76505/2025, CM APPL. 76506/2025 &
CM APPL. 76507/2025**

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

versus

AMIT GUPTARespondent
Through: Mr. Kunwar Gangesh Singh, Ms.
Madhulika Singh, Mr. Sushmit
Chauhan and Ms. Ayushi Gupta,
Advs.

47 WITH
+ **CEAC 43/2025, CM APPL. 76508/2025, CM APPL. 76509/2025 &
CM APPL. 76510/2025**

COMMISSIONER CGST DELHI EASTAppellant
Through: Mr. Atul Tripathi, SSC, CBIC with
Mr. Shubham Mishra, Mr. Gaurav



Mani Tripathi & Mr. Akshay Sagar,
Adv.

versus

SANMATI OVERSEAS PVT LTDRespondent

Through: Appearance not given.

WITH

48

+

**CEAC 44/2025, CM APPL. 76511/2025, CM APPL. 76512/2025 &
CM APPL. 76513/2025**

COMMISSIONER CGST DELHI EASTAppellant

Through: Mr. Atul Tripathi, SSC, CBIC with
Mr. Shubham Mishra, Mr. Gaurav
Mani Tripathi & Mr. Akshay Sagar,
Adv.

versus

VP REAL TORS PVT LTDRespondent

Through: Appearance not given.

WITH

49

+

**CEAC 45/2025, CM APPL. 76514/2025, CM APPL. 76515/2025 &
CM APPL. 76516/2025**

COMMISSIONER CGST DELHI EASTAppellant

Through: Mr. Atul Tripathi, SSC, CBIC with
Mr. Shubham Mishra, Mr. Gaurav
Mani Tripathi & Mr. Akshay Sagar,
Adv.

versus

MORAL ALLOYS PVT LTDRespondent

Through: Mr. Kunwar Gangesh Singh, Ms.
Madhulika Singh, Mr. Sushmit
Chauhan and Ms. Ayushi Gupta,
Adv.

WITH

50

+

**CEAC 46/2025, CM APPL. 76517/2025, CM APPL. 76518/2025 &
CM APPL. 76519/2025**



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

versus

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

51

WITH

+

**CEAC 47/2025, CM APPL. 76520/2025, CM APPL. 76521/2025 &
CM APPL. 76522/2025**

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

versus

SHREE PARAS NATH OVERSEAS PVT LTDRespondent
Through: Appearance not given.

52

WITH

+

**CEAC 48/2025, CM APPL. 76523/2025, CM APPL. 76524/2025 &
CM APPL. 76525/2025**

COMMISSIONER OF CGST DELHI (EAST)Appellant
Through: Mr. Atul Tripathi, SSC, CBIC with
Mr. Shubham Mishra, Mr. Gaurav
Mani Tripathi & Mr. Akshay Sagar,
Advs

versus

MORAL ALLOYS PVT LTDRespondent



Through: Mr. Kunwar Gangesh Singh, Ms. Madhulika Singh, Mr. Sushmit Chauhan and Ms. Ayushi Gupta, Adv.

53

+

WITH

CEAC 49/2025, CM APPL. 76526/2025, CM APPL. 76527/2025 & CM APPL. 76528/2025

COMMISSIONER CGST (DELHI) EAST

.....Appellant

Through: Mr. Atul Tripathi, SSC, CBIC with Mr. Shubham Mishra, Mr. Gaurav Mani Tripathi & Mr. Akshay Sagar, Adv

versus

AMIT GUPTA

.....Respondent

Through: Mr. Kunwar Gangesh Singh, Ms. Madhulika Singh, Mr. Sushmit Chauhan and Ms. Ayushi Gupta, Adv.

54

+

WITH

CEAC 50/2025, CM APPL. 76529/2025, CM APPL. 76530/2025 & CM APPL. 76531/2025

COMMISSIONER CGST EAST DELHI

.....Appellant

Through: Mr. Atul Tripathi, SSC, CBIC with Mr. Shubham Mishra, Mr. Gaurav Mani Tripathi & Mr. Akshay Sagar, Adv

versus

AKLANK JAIN, PARTNER, NK METALS

.....Respondent

Through: Appearance not given.

55

+

WITH

CEAC 51/2025, CM APPL. 76532/2025, CM APPL. 76533/2025 & CM APPL. 76534/2025

COMMISSIONER CGST EAST DELHI

.....Appellant



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

versus

RAKESH BANSALRespondent

Through: Appearance not given.

WITH

56

+

**CEAC 52/2025, CM APPL. 76536/2025, CM APPL. 76537/2025 &
CM APPL. 76538/2025**

COMMISSIONER CGST EAST DELHIAppellant

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

versus

ASHOK KUMAR JAINRespondent

Through: Appearance not given.

WITH

57

+

**CEAC 53/2025, CM APPL. 76559/2025, CM APPL. 76560/2025 &
CM APPL. 76561/2025**

COMMISSIONER CGST EAST DELHIAppellant

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

versus

ANKIT GARG PARTNER SANMATI OVERSEAS
PVT LTDRespondent

Through: Appearance not given.

WITH

65

+

**CEAC 54/2025, CM APPL. 76586/2025, CM APPL. 76587/2025 &
CM APPL. 76640/2025**



COMMISSIONER CGST EAST DELHI

.....Appellant

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

versus

AMIT GUPTA

.....Respondent

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

66

WITH

+ **CEAC 55/2025, CM APPL. 76610/2025, CM APPL. 76611/2025 &
CM APPL. 76612/2025**

COMMISSIONER CGST EAST DELHI

.....Appellant

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

versus

AMIT GUPTA

.....Respondent

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

67

WITH

+ **CEAC 56/2025, CM APPL. 76613/2025, CM APPL. 76614/2025 &
CM APPL. 76615/2025**

COMMISSIONER CGST DELHI EAST

.....Appellant

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



versus

ANKIT GARG DIRECTOR SANMATI OVERSEAS

PVT LTD

.....Respondent

Through: Appearance not given.

WITH

68

+

**CEAC 57/2025, CM APPL. 76616/2025, CM APPL. 76617/2025 &
CM APPL. 76618/2025**

COMMISSIONER CGST EAST DELHI

.....Appellant

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

versus

MORAL ALLOYS PVT LTD

.....Respondent

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

69

+

WITH

**CEAC 58/2025, CM APPL. 76619/2025, CM APPL. 76620/2025 &
CM APPL. 76621/2025**

COMMISSIONER CGST EAST DELHI

.....Appellant

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

versus

AMIT GUPTA

.....Respondent

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

70

WITH



+ **CEAC 59/2025, CM APPL. 76622/2025, CM APPL. 76623/2025 & CM APPL. 76624/2025**

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

versus

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

71 WITH
+ **CEAC 60/2025, CM APPL. 76625/2025, CM APPL. 76626/2025 & CM APPL. 76627/2025**

COMMISSIONER CGST EAST DELHIAppellant
Through: Mr. Atul Tripathi, SSC, CBIC with
Mr. Shubham Mishra, Mr. Gaurav
Mani Tripathi & Mr. Akshay Sagar,
Adv

versus

SHANTINATH INDUSTRIESRespondent
Through: Appearance not given.

72 AND
+ **CEAC 61/2025, CM APPL. 76629/2025, CM APPL. 76630/2025 & CM APPL. 76631/2025**

COMMISSIONER CGST EAST DELHIAppellant
Through: Mr. Atul Tripathi, SSC, CBIC with
Mr. Shubham Mishra, Mr. Gaurav
Mani Tripathi & Mr. Akshay Sagar,
Adv

versus

BRILLIANT METAL PVT LTDRespondents
Through: Mr. Kunwar Gangesh Singh, Ms.



Madhulika Singh, Mr. Sushmit
Chauhan and Ms. Ayushi Gupta,
Advts.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER
% **04.12.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 76331/2025 (for exemption) in CEAC 36/2025

CM APPL. 76374/2025 (for exemption) in CEAC 37/2025

CM APPL. 76379/2025 (for exemption) in CEAC 38/2025

CM APPL. 76407/2025 (for exemption) in CEAC 39/2025

CM APPL. 76412/2025 (for exemption) in CEAC 40/2025

CM APPL. 76502/2025 (for exemption) in CEAC 41/2025

CM APPL. 76505/2025 (for exemption) in CEAC 42/2025

CM APPL. 76508/2025 (for exemption) in CEAC 43/2025

CM APPL. 76511/2025 (for exemption) in CEAC 44/2025

CM APPL. 76514/2025 (for exemption) in CEAC 45/2025

CM APPL. 76517/2025 (for exemption) in CEAC 46/2025

CM APPL. 76520/2025 (for exemption) in CEAC 47/2025

CM APPL. 76523/2025 (for exemption) in CEAC 48/2025

CM APPL. 76526/2025 (for exemption) in CEAC 49/2025

CM APPL. 76529/2025 (for exemption) in CEAC 50/2025

CM APPL. 76532/2025 (for exemption) in CEAC 51/2025

CM APPL. 76536/2025 (for exemption) in CEAC 52/2025

CM APPL. 76559/2025 (for exemption) in CEAC 53/2025

CM APPL. 76586/2025 (for exemption) in CEAC 54/2025



CM APPL. 76610/2025 (for exemption) in CEAC 55/2025

CM APPL. 76613/2025 (for exemption) in CEAC 56/2025

CM APPL. 76616/2025 (for exemption) in CEAC 57/2025

CM APPL. 76619/2025 (for exemption) in CEAC 58/2025

CM APPL. 76622/2025 (for exemption) in CEAC 59/2025

CM APPL. 76625/2025 (for exemption) in CEAC 60/2025

CM APPL. 76629/2025 (for exemption) in CEAC 61/2025

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

CM APPL. 76333/2025 (for delay) in CEAC 36/2025

CM APPL. 76376/2025 (for delay) in CEAC 37/2025

CM APPL. 76381/2025 (for delay) in CEAC 38/2025

CM APPL. 76409/2025 (for delay) in CEAC 39/2025

CM APPL. 76414/2025 (for delay) in CEAC 40/2025

CM APPL. 76504/2025 (for delay) in CEAC 41/2025

CM APPL. 76507/2025 (for delay) in CEAC 42/2025

CM APPL. 76510/2025 (for delay) in CEAC 43/2025

CM APPL. 76513/2025 (for delay) in CEAC 44/2025

CM APPL. 76516/2025 (for delay) in CEAC 45/2025

CM APPL. 76519/2025 (for delay) in CEAC 46/2025

CM APPL. 76522/2025 (for delay) in CEAC 47/2025

CM APPL. 76525/2025 (for delay) in CEAC 48/2025

CM APPL. 76528/2025 (for delay) in CEAC 49/2025

CM APPL. 76531/2025 (for delay) in CEAC 50/2025

CM APPL. 76534/2025 (for delay) in CEAC 51/2025

CM APPL. 76538/2025 (for delay) in CEAC 52/2025

CM APPL. 76561/2025 (for delay) in CEAC 53/2025

CM APPL. 76640/2025 (for delay) in CEAC 54/2025

CM APPL. 76612/2025 (for delay) in CEAC 55/2025

CM APPL. 76615/2025 (for delay) in CEAC 56/2025

CM APPL. 76618/2025 (for delay) in CEAC 57/2025

CM APPL. 76621/2025 (for delay) in CEAC 58/2025

CM APPL. 76624/2025 (for delay) in CEAC 59/2025

CM APPL. 76627/2025 (for delay) in CEAC 60/2025



CM APPL. 76631/2025 (for delay) in CEAC 61/2025

3. These are applications seeking condonation of delay in filing the appeals.
4. For the reasons stated therein, the applications are allowed and the delay is condoned.
5. The applications are disposed of.

CEAC 36/2025 & CM APPL. 76632/2025 (for stay)
CEAC 37/2025 & CM APPL. 76375/2025 (for stay)
CEAC 38/2025 & CM APPL. 76380/2025 (for stay)
CEAC 39/2025 & CM APPL. 76408/2025 (for stay)
CEAC 40/2025 & CM APPL. 76413/2025 (for stay)
CEAC 41/2025 & CM APPL. 76503/2025 (for stay)
CEAC 42/2025 & CM APPL. 76506/2025 (for stay)
CEAC 43/2025 & CM APPL. 76509/2025 (for stay)

CEAC 44/2025 & CM APPL. 76512/2025 (for stay)
CEAC 45/2025 & CM APPL. 76515/2025 (for stay)
CEAC 46/2025 & CM APPL. 76518/2025 (for stay)
CEAC 47/2025 & CM APPL. 76521/2025 (for stay)
CEAC 48/2025 & CM APPL. 76524/2025 (for stay)
CEAC 49/2025 & CM APPL. 76527/2025 (for stay)
CEAC 50/2025 & CM APPL. 76530/2025 (for stay)
CEAC 51/2025 & CM APPL. 76533/2025 (for stay)
CEAC 52/2025 & CM APPL. 76537/2025 (for stay)
CEAC 53/2025 & CM APPL. 76560/2025 (for stay)
CEAC 54/2025 & CM APPL. 76587/2025 (for stay)
CEAC 55/2025 & CM APPL. 76611/2025 (for stay)
CEAC 56/2025 & CM APPL. 76614/2025 (for stay)
CEAC 57/2025 & CM APPL. 76617/2025 (for stay)
CEAC 58/2025 & CM APPL. 76620/2025 (for stay)
CEAC 59/2025 & CM APPL. 76623/2025 (for stay)
CEAC 60/2025 & CM APPL. 76626/2025 (for stay)
CEAC 61/2025 & CM APPL. 76630/2025 (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 batch 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 Department 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. Issue Notice.

10. Mr. Kunwar Gangesh Singh, Id. Counsel accepts notice on behalf of the Respondent in matters bearing Nos. **CEAC 36/2025, CEAC 37/2025, CEAC 39/2025, CEAC 41/2025, CEAC 42/2025, CEAC 45/2025, CEAC 46/2025, CEAC 48/2025, CEAC 49/2025, CEAC 54/2025, CEAC 55/2025, CEAC 57/2025, CEAC 58/2025, CEAC 59/2025, CEAC 61/2025**. Let copies of the aforesaid appeals be served upon him.

11. In the remaining matters the Registry is directed to issue notice through all permissible modes, subject to the Appellant taking appropriate steps.

12. It is further directed that the impugned order, in any case, shall not be treated as a precedent to be followed in any other appeal.

13. List along with the connected matters on 18th December, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 4, 2025

dj/dg