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

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

ARKAY RADIOS

.....Petitioner

Through: Mr. Ravi Chandhok, Mr. Sudhir Sangal and Mr. Tushar Sahni, Advs.

versus

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

.....Respondent

Through: Mr. Anurag Ojha, SSC with Mr. Subham Kumar and Mr. Dipak Raj, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

ORDER

13.02.2025

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1. Mr. Ojha, learned counsel representing the respondent prays for and is granted three weeks further time to file a counter affidavit. The petitioner shall have two weeks therefrom to file a rejoinder affidavit.
2. For purposes of according interim protection, we bear in mind the following undisputed facts which emerge from the record.
3. The Show Cause Notice ["SCN"] proceedings were commenced in terms of a letter dated 18 April 2013 and which culminated in the passing of an Order-in-Original on 04 August 2014. Aggrieved by the aforesaid, the petitioner preferred an appeal before the Customs, Excise and Service Tax Appellate Tribunal



[“CESTAT”] and which ultimately and in terms of its judgment of 17 May 2018 had remanded the matter for de-novo adjudication.

4. The order impugned before us has come to be passed more than six years after the matter had been remanded by the CESTAT. It is in the aforesaid context that we bear in consideration the principles laid down by the Court in **M/s VOS Technologies India Pvt. Ltd. vs. The Principal Additional Director General & Anr.** [2024 SCC OnLine Del 8756].

5. Consequently, and till the next date of listing, we restrain the respondents from taking any coercive steps against the writ petitioner pursuant to the impugned Order-in-Original dated 29 July 2024.

6. Let the matter be called again on 19.03.2025.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

FEBRUARY 13, 2025/DR