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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **SERTA 2/2025 & CM APPL. 1563/2025**

COMMISSIONER CGST DELHI SOUTH
COMMISSIONERATE

.....Appellant

Through: Mr. Aditya Singla, SSC, CBIC with
Mr. Ritwik Saha & Ms. Arya Suresh
Nair, Advs.

versus

DELHI AIRPORT METRO EXPRESS PVT LTDRespondent

Through: Mr. Prakash Shah, Sr. Adv with Ms.
Sayaree Basu Mallik, Mr. Abhinav
Garg & Ms. Bedotroyi Gupta, Advs.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **25.09.2025**

1. This hearing has been done through hybrid mode.
2. The present appeal challenges the impugned order dated 11th January, 2024 by which the Order-in-Original dated 12th December, 2014 has been set aside by the Customs Excise & Service Tax Appellate Tribunal (*hereinafter*, 'CESTAT') on the ground that disallowing the CENVAT credit is not sustainable as the entire amount covered by the show cause notice and the impugned order is under the extended period of limitation.
3. Issue notice. Notice is accepted by Ms. Sayaree Basu Mallik, Id. Counsel on behalf of the Respondent. 4
4. List for hearing on 12th January, 2026.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 25, 2025/sk/ss