



\$~179 to 181, 189 & 190

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

+ **CEAC 65/2025, CM APPL. 79981/2025, CM APPL. 79982/2025 & CM APPL. 79983/2025**

COMMISSIONER OF CGST DELHI EASTPetitioner

versus

PROGRESSIVE ALLOYS PVT LTDRespondent

180 WITH

+ **CEAC 66/2025, CM APPL. 80019/2025, CM APPL. 80020/2025 & CM APPL. 80021/2025**

COMMISSIONER OF CGST DELHI EASTPetitioner

versus

PROGRESSIVE ALLOYS PVT LTDRespondent

181 WITH

+ **CEAC 67/2025, CM APPL. 80023/2025, CM APPL. 80024/2025 & CM APPL. 80025/2025**

COMMISSIONER OF CGST DELHI EASTPetitioner

versus

PROGRESSIVE ALLOYS PVT LTDRespondent

189 WITH

+ **CEAC 68/2025, CM APPL. 80154/2025, CM APPL. 80155/2025 & CM APPL. 80156/2025**

COMMISSIONER OF CGST DELHI EASTPetitioner

versus

AMIT GUPTARespondent

190 AND

+ **CEAC 69/2025, CM APPL. 80184/2025, CM APPL. 80185/2025 & CM APPL. 80186/2025**

COMMISSIONER OF CGST DELHI EASTPetitioner

versus

AMIT GUPTARespondent



Appearances:

Mr. Atul Tripathi, SSC, CBIC with Mr. Shubham Mishra, Mr. Gaurav Mani Tripathi & Mr. Akshay Sagar, Advs. for Petitioner in Item Nos.181, 189 to 190

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **18.12.2025**

1. This hearing has been done through hybrid mode.
2. These matters are connected to the batch of matters with ***W.P. (C) 4831/2021*** titled ***M/s VOS Technologies India Pvt. Ltd. v. The Principal Additional Director General & Anr.*** wherein the Supreme Court is considering the entire issue in ***SLP (C) 5392/2025*** titled ***Union of India & Ors. v. GMR Airport Infrastructure Ltd.*** The order of the Supreme Court in ***GMR (supra)*** 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, this matter is deferred. List these matters on 24th March, 2026.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 18, 2025

Rahul/ss