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

+ **CEAC 73/2025 & CM APPL. 81852/2025**
COMMISSIONER OF CGST DELHI EASTPetitioner

versus

AMIT GUPTARespondent

~53

+ **CEAC 74/2025 & CM APPL. 81869/2025**
COMMISSIONER OF CGST DELHI EASTPetitioner

versus

SHERUL INSULATIONRespondent

~54

+ **CEAC 75/2025 & CM APPL. 81872/2025**
COMMISSIONER OF CGST DELHI EASTPetitioner

versus

SANMATI OVERSEAS PVT LTDRespondent

~55

+ **CEAC 76/2025 & CM APPL. 81874/2025**
COMMISSIONER OF CGST DELHI EASTPetitioner

versus

AMIT GUPTARespondent

~56

+ **CEAC 77/2025 & CM APPL. 81878/2025**
COMMISSIONER OF CGST DELHI EASTPetitioner

versus

M/S MORAL ALLOYS PVT LTDRespondent

~57

+ **CEAC 78/2025 & CM APPL. 81954/2025**
COMMISSIONER OF CGST DELHI EASTPetitioner

versus

AMIT GUPTARespondent



Appearances:

For Petitioners:

Mr. Atul Tripathi, SSC, CBIC with Mr. Shubham Mishra, Mr. Gaurav Mani Tripathi, Mr. Akshay Sagar & Mr. Ram Lalit Tiwari, Advs.
(9560018960)

For Respondents:

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

O R D E R

% **23.12.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 81851/2025

CM APPL. 81868/2025

CM APPL. 81871/2025

CM APPL. 81873/2025

CM APPL. 81877/2025

CM APPL. 81953/2025

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

CM APPL. 81853/2025

CM APPL. 81870/2025

CM APPL. 81876/2025

CM APPL. 81875/2025

CM APPL. 81879/2025

CM APPL. 81955/2025

3. These are applications filed by the Petitioner seeking condonation of delay in filing the appeals.
4. The applications are, for the reasons stated therein, allowed and the delay in filing the appeals stand condoned.



5. The applications are disposed of.

CEAC 73/2025 & CM APPL. 81852/2025

CEAC 74/2025 & CM APPL. 81869/2025

CEAC 75/2025 & CM APPL. 81872/2025

CEAC 76/2025 & CM APPL. 81874/2025

CEAC 77/2025 & CM APPL. 81878/2025

CEAC 78/2025 & CM APPL. 81954/2025

6. 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 listed for consideration on 5th January, 2026. Accordingly, all these matters shall be deferred in light of the order of the Supreme Court in ***GMR (supra)***, 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.”

7. Accordingly, list all these matters on 24th March, 2026.
8. Interim order(s) to continue.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 23, 2025
kk/ss