



\$~66

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

+ **SERTA 28/2025**

**PRINCIPAL COMMISSIONER CGST AND CENTRAL EXCISE
DELHI NORTH NEW DELHI**Appellant

Through: Mr. Anurag Ojha, SSC
versus

MS ORIENTAL INSURANCE COMPANY LTD.Respondent

Through: Mr. Yogendra Aldak, Mr. Kunal
Kapoor and Mr. Biswajeet Mishra,
Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **12.11.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 70560/2025 (for exemption)

2. Allowed, subject to all just exceptions. Application stands disposed of.

CM APPL. 70563/2025 (for filing lengthy synopsis and list of dates)

3. This is an application filed by the Applicant seeking permission to file lengthy synopsis and list of dates.

4. For the reasons stated therein, the application is allowed and the applicant is permitted to file lengthy synopsis and list of dates.

5. The application is disposed of.

CM APPL. 70559/2025 & CM APPL. 70562/2025 (for condonation of delay)

6. The present applications have been filed under Section 151 of CPC



seeking condonation of delay of 08 days in filing and 287 days in re-filing of appeal with supporting affidavit.

7. After perusing the reasons stated for delay in filing and re-filing, the delay stands condoned.

8. Accordingly, applications are disposed of.

SERTA 28/2025 & CM APPL. 70561/2025 (for interim relief)

9. The present appeal has been filed by the Appellant assailing the impugned order dated 18th April, 2024 passed by the Customs, Excise and Service Tax Appellate Tribunal dismissing the appeal of the Department and allowing the appeal of the Respondent.

10. Issue Notice.

11. Let Id. Counsel for both the parties present the questions of law, on the next date of hearing, which shall be considered by this Court.

12. The Respondent is permitted to file the documents which were part of the original record.

13. List on 29th January, 2026.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

NOVEMBER 12, 2025/Pt/sm