



\$~92 (27.08.2026)

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

CNR No. DLHC010211162022

+ W.P.(C) 8504/2022

HEMOGENOMICS PVT. LTD. & ANR. Petitioners

Through: Counsel (Appearance not
given).

versus

UNION OF INDIA THROUGH SECRETARY REVENUE
MINISTRY OF FINANCE NEW DELHI & ORS.

.....Respondents

Through: Mr. Aditya Singla, SSC, CBIC
with Ms. Arya, Mr. Dhananjay
Gautam, Mr. Akhil, Ms. Sakshi
Chandna & Ms. Nehaol, Advs.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

% **31.08.2026**

1. Since 27.08.2026, *vide* Notification dated 21.08.2026, was declared a holiday, the matters listed on 27.08.2026 are taken up for hearing today.

2. Through the present Writ Petition filed under Article 226 of the Constitution of India, the Petitioner prays for the following relief:

a. Issue writ of certiorari or any other appropriate writ(s), order(s) or direction(s) thereof quashing the show cause notice dated 03.09.2021 ('Impugned SCN') issued by Respondent No. 3;

b. Issue a writ of Mandamus or any other appropriate writ(s) or order or direction(s) in the nature thereof and direct Respondent No. 1 and 2 to decide the representation filed by Petitioner No. 1 in a time-bound manner with directions to Respondent No. 3 to keep the adjudication proceedings in abeyance till such



time;

c. In the alternative, issue a writ of mandamus or any other appropriate writ(s), order(s), or direction(s) in the nature thereof directing the Respondent No 3. to first decide the preliminary objections raised by the Petitioner after granting sufficient opportunity of personal hearing to the Petitioner before deciding the matter on merits.

3. The Petitioner is stated to have imported Diagnostic kit(s) to detect anti-bodies and presence of virus. The Petitioner claims the exemption benefit under **BCD Notification 50/2017-Custom** dated 30.06.2017.

4. It is not in dispute that CESTAT, in the case of Petitioner, in Custom Appeal 55291/2023 decided on 06.08.2025 has held that the Petitioner is eligible for exemption. The judgment passed by CESTAT has not been interfered by the Supreme Court in Civil Appeal (Diary No. 21755/2026) with the following order:

“1. There is an enormous delay of 187 days in filing the Civil Appeal (s). The application for condonation of delay in filing the Civil Appeal does not give sufficient cause.

2. Even otherwise, having heard learned counsel appearing for the appellant (s) and having considered the facts and circumstances of the case (s), we are of the opinion that the Customs, Excise & Service Tax Appellate Tribunal has not committed any error in law or fact.

3. The Civil Appeal is accordingly dismissed on the ground of delay as well as on merits.”

5. Learned Counsel representing the Respondent does not dispute that the Show Cause Notice dated 03.09.2021 is only with respect to



proposed denial of exemption to the Petitioner under Notification No. 50/2017-Custom dated 30.06.2017.

6. This issue has already been settled by CESTAT which was not interfered by Hon'ble the Supreme Court. Hence, it would not be appropriate to keep the matter pending.

7. Consequently, the Show Cause Notice dated 03.09.2011 shall stand quashed.

8. In view of the above, the Petition stands disposed of.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 31, 2026*/pd/hp*