$~10 to 12 & 42

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

\+ **W.P.(C) 4454/2025& CM APPL. 25600/2025**

ANURAG DALMIA .....Petitioner

Through: Ms. Sujatha N. Shirolkar, Adv.

versus

ADDITIONAL DIRECTOR GENERAL (ADJUDICATION) .....Respondent

Through: Ms. Shreya Lamba, Mr. RitvikSaha and Mr. Akhil, Advs. for Mr. Aditya Singla, SSC, CBIC.

11 WITH

\+ **W.P.(C) 8301/2025**

ANURAG DALMIA .....Petitioner

Through: Ms. Sujatha N. Shirolkar, Adv.

versus

ADDITIONAL DIRECTOR GENERAL (ADJ) .....Respondent

Through: Ms. Shreya Lamba, Mr. RitvikSaha and Mr. Akhil, Advs. for Mr. Aditya Singla, SSC, CBIC.

12 WITH

\+ **W.P.(C) 9017/2025**

ANURAG DALMIA .....Petitioner

Through: Ms. Sujatha N. Shirolkar, Adv.

versus

ADDITIONAL DIRECTOR GENERAL (ADJUDICATION) .....Respondent

Through: Ms. Shreya Lamba, Mr. RitvikSaha and Mr. Akhil, Advs. for Mr. Aditya Singla, SSC, CBIC.

42 AND
+ **W.P.(C) 16325/2025**

ANURAG DALMIA .....Petitioner

Through: Ms. Sujatha N. Shirolkar, Adv.

versus

ADDITIONAL DIRECTOR GENERAL (ADJUDICATION) .....Respondent

Through: Mr. Anurag Ojha, SSC, Mr. Dipak Raj, Mr. Shashank Kr., Ms. Priyatanu Bhardwaj, Advs

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SAURABH BANERJEE

<u>O R D E R</u>

% **20.11.2025**

1. This hearing has been done through hybrid mode.

2. These are four Petitions filed by the Petitioner-Mr. Anurag Dalmia under Articles 226 and 227 of the Constitution of India,who was the Vice-Chairman of Golden Tobacco Limited (hereinafter, '*GTL*').

3. The brief background of the present cases is that adjudication proceedings had commenced against the Petitioner in the year 1995. The allegation was that the Company *i.e.,*M/s. M.P. Tobacco Limited (hereinafter, '*MPTL*')had indulged in evasion of excise through clandestine removal of various Tobacco products.MPTL is stated to be a franchisee of M/s. GTL Industries and was controlled by the said M/s. GTL Industries only. During the course of proceedings, various Show Cause Notices (hereinafter, *'SCNs'*) were issued to the Petitioner.

4. Thereafter, the said SCNs were adjudicated and the Orders-in-

Original (hereinafter, '*OIOs*') were passed by the Department. Various challenges were raised at different stages by the Petitioner, finally, the matter was remanded to the Adjudicating Authority*vide* orders dated 01st December, 2014 in***W.P.(C) 4454/2025,***13th March, 2002 and 19th December, 2002 in ***W.P.(C) 8301/2025,*** 6th March, 2014 in ***W.P.(C) 9017/2025*** and25th November, 2014 in***W.P.(C) 16325/2025***by the Customs, Excise And Service Tax Appellate Tribunal (hereinafter, *'CESTAT'*).

5. The impugned orders have now been passed by the Directorate General of GST Intelligence on 12th December, 2024 in ***W.P.(C) 4454/2025,*** on 28th February, 2025 in ***W.P.(C) 8301/2025,*** on 29th January, 2025 in ***W.P.(C) 9017/2025*** and on 28th March, 2025 in***W.P.(C) 16325/2025***which areappealable orders.

6. The present petitions raised various contentions in respect of violation of principles of natural justice, however, since the impugned orders are appealable, the Petitioner is willing to withdraw the present petitions to avail of his appellate remedies under Section 35B of the Central Excise Act, 1944 to the CESTAT.

7. The limitation for filing the appeals has, however, lapsed. Considering the fact that these writ petitions have been pending before this Court since March, 2025, this Court is of the opinion that the Petitionerdeserves to be permitted to approach the CESTAT within a period of two months *i.e.,* by 20th January, 2026 along with the requisite pre-deposit.

8. If the said pre-deposit is made by 20th January, 2026, and the appeals are filed before the CESTAT by the Petitioner, the said appeals would not be dismissed on the ground of limitation and shall be adjudicated on merits.

9. Needless to add, this Court has not considered the merits of the

contentions raised by either side. As such, all contentions are left open for both the parties.

10. The petitions, along with pending application(s), if any, are disposed of.

PRATHIBA M. SINGH, J

SAURABH BANERJEE, J

NOVEMBER 20, 2025/*tg/ck*