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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 17519/2025, CM APPL. 72348/2025& CM APPL. 72349/2025**

M /S M D ENTERPRISESPetitioner
Through: Mr. Alangir, Adv.
versus

JOINT COMMISSIONER , DEPARTMENT OF TRADE AND
TAXES AND ANR.Respondents
Through: Ms. Urvi Mohan, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER
% **18.11.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, seeking issuance of an appropriate writ directing the Respondents to condone the delay in respect the appeals filed assailing the orders bearing nos. ZD0704240157878 and ZD0708240604863 dated 6th April, 2024 and 17th August, 2024 respectively.
3. The prayer in the present writ petition is for condonation of delay in the appeals, which is now pending before the Commissioner (Appeals).
4. The submissions of Id. Counsel of the Petitioner is that two hearings have been held but the Commissioner (Appeals) has expressed inability to decide the condonation of delay in view of the decision in ***W.P.(C)14279/2024*** titled ***M/s Addichem Speciality LLP Vs. Special Commissioner I, Department of Trade and Taxes and Anr.***



5. Be that as it may, the Commissioner (Appeals) would consider the appeal in respect of delay and pass the order within a month, in accordance with law.
6. All remedies of the Petitioner, in respect thereof are hereby left open.
7. The petition is disposed of in the above terms. Pending applications, if any, are disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

NOVEMBER 18, 2025/pt/ck