

Court No. - 39

Case :- WRIT TAX No. - 944 of 2023

Petitioner :- Kapil Chugh

Respondent :- Additional Commissioner, Central Gst And Central Excise, Agra

Counsel for Petitioner :- Suyash Agarwal

Counsel for Respondent :- Krishna Agarawal

Hon'ble Saumitra Dayal Singh,J.

Hon'ble Shiv Shanker Prasad,J.

1. Heard Sri Suyash Agarwal, learned counsel for the petitioner and Sri Krishna Agarwal, learned counsel for the respondent-Revenue.
2. Undisputedly, against the Order-In-Original dated 26.05.2023 passed under Section 122 of C.G.S.T. Act, 2017 the petitioner has remedy of filing an appeal. That remedy is stated to have been availed by the petitioner.
3. In view of such statement made, no dual remedy may be offered by entertaining the present writ petition.
4. Accordingly, leaving it open to the petitioner to press statutory appeal, the present writ petition is dismissed on the ground of statutory remedy as may be available.

Order Date :- 2.11.2023

SK Srivastava

(Shiv Shanker Prasad,J.).. . (S.D. Singh,J.)