



2025:UHC:6619-DB

IN THE HIGH COURT OF UTTARAKHAND
AT NAINITAL

HON'BLE THE CHIEF JUSTICE SRI G. NARENDAR
AND

HON'BLE SRI JUSTICE ALOK MAHRA

29TH JULY, 2025

WRIT PETITION (M/S) No. 3273 OF 2023

Anisa.

...Petitioner

Versus

Assistant Commissioner & another.

...Respondents

With

WRIT PETITION (M/S) No. 757 OF 2023

M/s Nath Store.

...Petitioner

Versus

Commissioner, Uttarakhand State Goods
& Services Tax Commissionerate & others.

...Respondents

With

WRIT PETITION (M/S) No. 768 OF 2023

M/s Nath Store.

...Petitioner

Versus

Commissioner, Uttarakhand State Goods
& Services Tax Commissionerate & others.

...Respondents

With

WRIT PETITION (M/S) No. 769 OF 2023

M/s Nath Store.

...Petitioner

Versus

Commissioner, Uttarakhand State Goods



2025:UHC:6619-DB

& Services Tax Commissionerate & others.

...Respondents

With

WRIT PETITION (M/S) No. 774 OF 2023

M/s Nath Store.

...Petitioner

Versus

Commissioner, Uttarakhand State Goods
& Services Tax Commissionerate & others.

...Respondents

With

WRIT PETITION (M/S) No. 1101 OF 2023

Farman Ali.

...Petitioner

Versus

Assistant Commissioner State
Goods and Service Tax & another.

...Respondents

With

WRIT PETITION (M/S) No. 2115 OF 2023

Gyan Trading Company.

...Petitioner

Versus

Commissioner, Uttarakhand State Goods
& Services Tax Commissionerate & another.

...Respondents

Counsel for the petitioners in : Mr. Rohit Arora, learned counsel.
WPMS No. 3273/2023 & WPMS
No. 1101/2023.

Counsel for the petitioners in : Mr. Tarun Pande, learned counsel.
WPMS Nos. 757/2023, 768/2023,
769/2023, 774/2023 &
2115/2023.

Counsel for the respondents : Ms. Puja Banga, learned counsel.

**COMMON JUDGMENT : (per Sri G. Narendar, C.J.)**

Learned counsels on both sides submit that the instant Writ Petitions were preferred on account of the fact that the Tribunal had yet to be constituted, and there was no forum available for availing of the alternate remedy of Appeal; that now the forum has been established, and, in that regard, the counsels for the petitioners seek leave to withdraw the instant Writ Petitions, with liberty to avail of the alternate remedy.

2. The said prayer is not seriously opposed by the learned Brief Holder for the State. In that view of the matter, in view of the fact that the appellate forum was not available earlier, the case of the petitioners requires to be considered accordingly.

3. In that view of the matter, the instant Writ Petitions are disposed of as withdrawn, and liberty is reserved with the petitioners to avail of the alternate remedy, subject to the petitioners filing the appeal within an outer limit of two weeks. If such availing of alternate remedy is made within a period of two weeks, the appeals preferred by the petitioners shall not be rejected on the short ground of being belated.



2025:UHC:6619-DB

4. The Writ Petitions stand ordered accordingly.
There shall be no order as to costs.

As a sequel thereto, the miscellaneous petitions, if any pending, shall stand closed.

G. NARENDAR, C.J.

ALOK MAHRA, J.

Dt: 29th July, 2025

Rahul

RAHUL
PRAJAPATI

Digitally signed by RAHUL PRAJAPATI
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