

IN THE HIGH COURT OF PUNJAB & HARYANA  
AT CHANDIGARH

CWP No.17534 of 2017  
Date of decision:08.08.2017

Amit Gupta

... Petitioner

Vs.

Commissioner of Service Tax, Delhi-IV

... Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL  
HON'BLE MR. JUSTICE AMIT RAWAL**

Present:- Mr. Man Mohan, Advocate  
for the petitioner.

**AJAY KUMAR MITTAL J. (Oral)**

The petitioner has approached this Court against the order dated 13.06.2017 passed by the Commissioner of Service Tax, Delhi-IV (Annexure P-5).

2. Learned counsel for the petitioner could not controvert that the order impugned herein, i.e., Annexure P-5, is an appealable order under Section 85 of the Chapter V of Finance Act, 1994 (as amended) (32 of 1994) (hereinafter called “the Act”) as certain facts and questions of law are required to be dealt with by the Appellate Authority.

3. In such a situation, we refrain ourselves to entertain this writ petition at this stage and relegate the petitioner to the remedy of appeal, in accordance with law.

4. Dismissed.

(AJAY KUMAR MITTAL)  
JUDGE

(AMIT RAWAL)  
JUDGE

August 08, 2017  
savita

Whether Speaking/Reasoned  
Whether Reportable

Yes/No  
Yes/No