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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO. 9915 OF 2018

Chirag Nitin Sheth ... Petitioner
V/s.
The Union of India, Through The Secretary ... Respondents
and Ors.

Mr. Bharat Raichandani, i/b UBR Legal for the Petitioner.

CORAM: M.S.SANKLECHA &
RIYAZ I. CHAGLA, JJ.
DATE: 10TH OCTOBER, 2018.

PC:-

1. This Petition challenges an order dated 2nd March, 2017 passed by the Respondent No.3 – Assistant Commissioner, Division – II., Service Tax VII. By the impugned order the Petitioner's claim for refund was rejected.

2. The Petitioner has already filed an appeal from the impugned order dated 2nd March, 2017 to the Commissioner (Appeals) under Section 83 of the Finance Act, 1994 read with 35 of the Central Excise Act, 1944. The Appeal is still pending. As the Petitioner has availed of efficacious alternate remedy available under the Act, we see no reason to entertain this Petition in

exercise of our powers under Article 226 of the Constitution of India.

3. Accordingly, the Writ Petition is dismissed.

(RIYAZ I. CHAGLA J.)

(M.S.SANKLECHA, J.)