

HIGH COURT OF CHHATTISGARH, BILASPUR

Order Sheet

WPT No. 234 of 2021

M/s Pitambara Construction Company **Versus** Government Of India

18.11.2021 Rohit	Mr. Ashutosh Shukla, counsel for the petitioner. Mr. Maneesh Sharma & Mr. Animesh Tiwari, counsel for the respective respondents. Considering the fact that original order under challenge is that of Annexure R-5 dated 23.12.2020 passed under Section 83 A of the Finance Act, 1994. No plausible explanation has been provided as to why the appeal has not been preferred within the stipulated period and also beyond that and why the writ petition was straightaway filed. In view of the same, this Court is of the opinion that the writ petition, since there is a statutory alternative remedy available, would not be sustainable. Accordingly, the writ petition stands disposed of at this juncture reserving the right of the petitioner to avail the remedy of appeal as provided under the Act. The writ petition with the aforesaid liberty stands disposed of. Sd/- (P. Sam Koshy) JUDGE
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