

HIGH COURT OF CHHATTISGARH, BILASPUR**WPT No. 244 of 2021**

M/s Rahul Agency Through Its Proprietor Vijay Soni, S/o Late Indradeo Soni, Aged About 56 Years, Gulmohar, Shastri Ward, Mayapur, District Ambikapur Chhattisgarh

---- **Petitioner**

Versus

1. Commissioner (Appelas) Central GST, Central Excise And Service Tax, Raipur Chhattisgarh
2. Additional Commissioner Of CGST, Central Excise And Service Tax, Raipur Chhattisgarh
3. Principal Commissioner, Central Tax, Central Excise, Gst Building, Dhamtari Road, Tikrapara, Raipur Chhattisgarh

---- **Respondents**

For Petitioner:	Shri B.D.Guru, Advocate.
For Respondents:	Shri Maneesh Sharma, Advocate on advance copy.

Single Bench: Hon'ble Shri Sanjay S. Agrawal, J

Order On Board

07/12/2021

1. By way of this petition, the petitioner is questioning the legality and propriety of the order dated 18.03.2021 (Annexure P/1) passed by respondent No.1, i.e., Commissioner of Central Excise (Appeals) under Section 85 of the Finance Act, 1994 (henceforth, 'Act of 1994') holding it to be barred by time.
2. At the outset, it is contended by Shri Sharma, learned counsel appearing for the respondents that the order impugned is appealable as per the provisions prescribed under Section 86 of the Act of 1994, and since there is an alternative statutory remedy provided in the said Act, I am, therefore, not inclined to entertain this petition at this stage.

3. Accordingly, the writ petition stands disposed of at this juncture without entering into merits of the case reserving the right of the petitioner to avail the statutory remedy of appeal as provided under the Act of 1994.

4. The writ petition with the aforesaid observation stands disposed of.

Sd/-

(Sanjay S. Agrawal)
JUDGE