

05.09.2022.
p.b.
Sl. No.10.

W.P.A. 18671 of 2022

M/s. Extent D'Services
Vs.
Union of India & Ors.

Mr. Qam Firoz,
Mr. Arun Shaw.

.....for the petitioner.

Mr. Shiv Shankar Banerjee.

.....for the respondent.

Ms. Rashmi Bothra.

.....for the UOI.

Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition challenging the impugned order in original dated 23rd February, 2022 passed by the CGST authority concerned being Annexure P-9 to the writ petition. Without going into the merit of the aforesaid impugned order, on the ground of availability of alternative remedy by way of statutory appeal before the appellate forum, under CGST Act, this writ petition being WPA 18671 of 2022 is dismissed. However, dismissal of this writ petition will not debar the petitioner from availing alternative remedy by way of statutory appeal and if such appeal is filed by the petitioner before the appellate authority concerned within two weeks from date, the appellate authority concerned shall consider and dispose of the said appeal to be filed on merit instead of on the point of limitation. If the petitioner fails to file the appeal

by observing all statutory formalities within the time stipulated herein, this order will cease to have any effect to.

(Md. Nizamuddin, J.)