

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD**

WRIT PETITION NO. 10358 OF 2023

M/s. Baswant Builders and
Developers Pvt. Ltd.

... Petitioners

Versus

The Union of India
through the Secretary and
another.

... Respondents.

Mr. Alok Madangopal Sharma, Advocate for the petitioners.
Mr. D.B. Gaikwad, Advocate for the respondent No.1
Mr. Dwarkadas Ladda, Advocate for respondent No.2.

**CORAM : DEVENDRA KUMAR UPADHYAYA, CJ.
& ARUN R. PEDNEKER, J.**

DATE : 25th August, 2023.

P.C. :-

Our jurisdiction under Article 226 of the Constitution of India in this case has been invoked to challenge the notice dated 31st December, 2020; the order passed by the Commissioner, Goods and Services Tax dated 28th July, 2022 and also the order dated 19th May, 2023, whereby, the application seeking rectification made by the petitioner was rejected by the Commissioner.

2. Admittedly, against the said orders, a statutory appellate remedy is available under Section 86 of the Finance Act, 1994 before the Appellate Tribunal.

3. Accordingly, we are not inclined to entertain the petition and dispose of the same by granting liberty to the petitioner to invoke the appellate remedy under Section 86 of the Finance Act, 1994. In case the petitioner avails the said remedy, the appellate tribunal shall consider and decide the same expeditiously and in any event, within a period of three months, in accordance with law.

[ARUN R. PEDNEKER, J.]

[CHIEF JUSTICE]

grt/-