

Santosh

IN THE HIGH COURT OF BOMBAY AT GOA
WRIT PETITION NO.621/2023

THE COMMISSIONER(CGST),
COMMISSIONERATE OF
CENTRAL GOODS & SERVICE TAX Petitioner.

Versus

CADILA HEALTHCARE LTD., Respondents.

Ms Asha Desai, Senior Standing Counsel for the Petitioner.

**CORAM: M. S. SONAK &
BHARAT P. DESHPANDE, JJ.**

DATED : 10th October 2023

P.C. :

- 1.** Ms Asha Desai, learned Senior Standing Counsel for the Commissionerate of CGST, fairly points out that this Petition was instituted when the Appellate Tribunal had not been constituted. She points out that the Appellate Tribunal has since been constituted/notified.
- 2.** Accordingly, we dispose of this Petition by granting liberty to the Petitioner to avail of the alternate remedy before the Appellate Tribunal.
- 3.** All contentions of all parties are left open, to be determined by the Tribunal.
- 4.** This Petition is disposed of without any order for costs.

BHARAT P. DESHPANDE, J.

M. S. SONAK, J.

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