IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1031 of 2024

M/S. GTL INFRASTRUCTURE LIMITED, a Company within the meaning of section 2 (20) of the Companies Act, 2013, having its Registered Office at 3rd Floor, D/s-20, Markandey Complex, Gayatri Mandir Road, Kankarbagh, Patna, Bihar, represented by authorized representative, Dharam Nath Jha, son of Late Mahendra Jha, aged about 54 years, resident of Village Bishanpur, P.O. and P.S- Phulpras, Town and District- Madhubani, Bihar.

... ... Petitioner/s

Versus

1. UNION OF INDIA through the Secretary of Central Goods and Services Tax and Central Excise, having its Office at Central Secretariat Building, North Block, New Delhi, P.O. and P.S. North Block, District- New Delhi.
2. Commissioner (Appeals), Central Goods and Services Tax and Central Excise, having his office at 2nd Floor, Central Revenue Building, Bir Chand Patel Path, Patna, Bihar.
3. The Assistant Commissioner, Central Goods and Services Tax and Central Excise, Patna, (East) Division, having his office at 2nd Floor, Central Revenue Building, Bir Chand Patel Path, Patna, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 1123 of 2024

M/S. GTL INFRASTRUCTURE LIMITED, a Company within the meaning of section 2 (20) of the Companies Act, 2013, having its Registered Office at 3rd Floor, D/s-20, Markandey Complex, Gayatri Mandir Road, Kankarbagh, Patna, Bihar, represented by authorized representative, Dharam Nath Jha, son of Late Mahendra Jha, aged about 54 years, resident of Village Bishanpur, P.O. and P.S- Phulpras, Town and District- Madhubani, Bihar.

... ... Petitioner/s

Versus

1. UNION OF INDIA, through the Secretary of Central Goods and Services Tax and Central Excise, having its Office at Central Secretariat Building, North Block, New Delhi, P.O. and P.S. North Block, District- New Delhi.
2. Commissioner (Appeals), Central Goods and Services Tax and Central Excise, having his office at 2nd Floor, Central Revenue Building, Bir Chand Patel Path, Patna, Bihar
3. The Assistant Commissioner, Central Goods and Services Tax and Central Excise, Patna, (East) Division, having his office at 2nd Floor, Central Revenue Building, Bir Chand Patel Path, Patna, Bihar

... ... Respondent/s

Appearance :
(In Civil Writ Jurisdiction Case No. 1031 of 2024)

For the Petitioner/s	:	Mr. Deepak Kumar, Advocate
For the Respondent/s	:	Dr. K.N.Singh, ASG
		Mr. Anshuman Singh, Sr. SC, CGST & CX

(In Civil Writ Jurisdiction Case No. 1123 of 2024)

For the Petitioner/s	:	Mr. Deepak Kumar, Advocate
For the Respondent/s	:	Dr. K.N.Singh, ASG
		Mr. Anshuman Singh, Sr. SC, CGST & CX

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

8 12-09-2024 The writ petitions are against rejection of refund applications. Admittedly the petitioner had filed a First Appeal which was also rejected. There is a further remedy before the Tribunal which has not yet been constituted.

2. The petitioner would be left remedy to file the appeal before the Tribunal as soon as it is constituted. The writ petitions are unnecessary and stands dismissed specifically without any observation on the merits of the matter which are left to be considered by the Tribunal.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

Saurabh/-

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