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

921 WRIT PETITION NO. 13270 OF 2024

**M/S NEW ERA ELECTRICALS, THROUGH ITS PROPRIETOR
SHAIKH MOHAMMAD RAEES SHAIKH IBRAHIM**

VERSUS

**THE ASSISTANT COMMISSIONER APPEALS CENTRAL
INDIRECT TAXES AND CUSTOMS**

AND

**ASSISTANT COMMISSIONER, GOODS AND SERVICE TAX,
AURANGABAD**

....

Mr G. R. Syed, Advocate for petitioner

Mr D. S. Ladda, A.G.P. for respondents

CORAM : MANGESH S. PATIL

AND

PRAFULLA S. KHUBALKAR, JJ.

DATE : 5th December, 2024

PER COURT:

1. The petitioner is seeking to challenge to the order dated 22/11/2023 passed by the respondent/Assistant Commissioner (Appeal) confirming the demand of service tax amounting to Rs.37,88,468/- under Section 73(1) of the Finance Act, 1994.

2. We have heard both the sides.

3. Though the learned Advocate for the petitioner has been strenuously submitting that order has been passed without following

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the principles of natural justice, in the light of the statutory appellate remedy available to the petitioner, we are not inclined to entertain this writ petition. The petition is disposed of with liberty to the petitioner to resort to the appellate remedy.

4. The time spent in prosecuting the present matter shall be considered by the appellate authority.

(PRAFULLA S. KHUBALKAR, J.) (MANGESH S. PATIL, J.)

sjk