



Darshan Patil

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 1747 OF 2024

M/s Tech-Connect Retail Private
Ltd.

...Petitioner

Versus

Assistant Commissioner, GST,
Division VI

...Respondent

Mr Rohan Shah, Senior Advocate, a/w Mr Supreme Kothari,
Ms Surabhi Prabhudesai, Mr Chayank Bhora, Mr Chirag
Shetty i/b Economic Laws Practice, for the Petitioner.
Adv M P Shurma, a/w Adv Mamta Omle, for the Respondent.

CORAM **M.S. Sonak &
Jitendra Jain, JJ.**
DATED: **11 October 2024**

PC:-

1. Heard learned counsel for the parties.
2. The petitioner challenges the order dated 13 December 2022 made by the Assistant Commissioner of GST, Division VI, Mumbai Central GST.
3. Against the above order, the petitioner has a remedy of appeal before the Commissioner GST. Accordingly, we are not inclined to entertain this petition but relegate the petitioner to the alternate remedy of the appeal available under CGST.
4. Mr Rohan Shah, learned senior counsel for the petitioner, on instructions, states that the appeal would be

instituted within 3 weeks from today. If such an appeal is instituted within 3 weeks from today considering the fact that this petition was filed within 4 months from the date of the impugned order, we direct the appellate authority to dispose of that appeal on its own merits and in accordance with law. However, we clarify that all contentions of all parties are explicitly left open to be decided by the Commissioner (Appeal) in the first instance.

5. This petition is accordingly disposed of in the above terms without any orders for costs.

6. All concerned to act on the authenticated copy of this order.

(Jitendra Jain, J)

(M.S. Sonak, J)