



CWP-15440-2024 (O&M)

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IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

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CWP-15440-2024 (O&M)
Date of Decision: 17.07.2024

M/s Benetton India Private Limited

...Petitioner

Versus

Union of India and others

...Respondents

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE JAGMOHAN BANSAL

Present: - Mr. Pawan Kumar Pahwa, Advocate and
Mr. Hrithik Chaudhary, Advocate for the petitioner
Mr. Suman Jain, Senior Standing Counsel
for CBIC- respondents

SANJEEV PRAKASH SHARMA, J. (Oral)

1. Admittedly, an appeal lies under Section 107 of Central Goods and Services Tax, 2017 before the Appellate Authority against the impugned order passed by Joint Commissioner.

2. Keeping in view the law laid down by Apex Court in *M/s Godrej Sara Lee Ltd. v. The Excise and Taxation Officer-cum-Assessing Authority and others*, 2023 AIR (Supreme Court) 781, we do not propose to entertain the present petition on the ground that there is an efficacious alternative remedy as it cannot be said that the question raised herein is purely a legal one.



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3. The present petition is dismissed.
4. If an appeal is preferred by the petitioner before the Appellate Authority, the same shall be decided expeditiously.
5. Pending application, if any, stands disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(JAGMOHAN BANSAL)
JUDGE

17.07.2024
Mohit Kumar

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No