$~17, 18 and 21

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 10638/2024 and CM APPL. 43766/2024

(17) FARIDABAD MARKETING .....Petitioner

Through: Mr. Ravi Kant Chandok, Mr. Vasdev Lalwani, Mr. Umesh Sarwal, Mr. Tushar Sahni and Mr. Siddhanth Sarwal, Advs.

versus

THE COMMISSIONER CENTRAL GOODS AND SERVICES TAX, DELHI WEST .....Respondent

Through: Mr. Aakarsh Srivastava, SC

\+ W.P.(C) 10642/2024 and CM APPL. 43827/2024

(18) OM SAI TRADERS .....Petitioner

Through: Mr. Ravi Kant Chandok, Mr. Vasdev Lalwani, Mr. Umesh Sarwal, Mr. Tushar Sahni and Mr. Siddhanth Sarwal, Advs.

versus

THE COMMISSIONER CENTRAL GOODS AND SERVICES TAX DELHI – WEST .....Respondent

Through: Mr. Aakarsh Srivastava, SC

\+ W.P.(C) 10669/2024 and CM APPL. 43904/2024

(21) GOYAL AGENCIES THROUGH ITS PROPRIETOR SH. SACHIN GOYAL .....Petitioner

Through: Mr. Ravi Kant Chandok, Mr. Vasdev Lalwani, Mr. Umesh Sarwal, Mr. Tushar Sahni and Mr. Siddhanth Sarwal, Advs.

versus

THE COMMISSIONER. CENTRAL GOODS AND SERVICES TAX, DELHI (WEST) .....Respondent

Through: Mr. Aakarsh Srivastava, SC

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE SACHIN DATTA

O R D E R

% **02.08.2024**

1. The petitioners have filed the present petitions impugning orders passed in the respective appeals before the Appellate Authority against a common order-in-original dated 10.03.2023.

2. It is apparent that the controversy involved in the present petition is centered around questions of fact.

3. The petitioners have an effective alternate remedy of an appeal under Section 112 of the Central Goods and Services Tax Act, 2017 (hereafter *the CGST Act, 2017*)/Delhi Goods and Services Tax Act, 2017 (hereafter *the DGST Act, 2017*). The Ministry of Finance (Department of Revenue), Government of India on 31.07.2024 has also issued a notification bearing no. S.O. 3048(E). – which indicates that the Goods and Service Tax Appellate Tribunal (GSTAT) stands established with effect from 01.09.2023 [*sic.* RECT 01.09.2024].

4. In view of the above, we do not consider it apposite to entertain the present petitions, leaving it open to the petitioners to avail their alternate effective statutory remedies.

5. The petitions are disposed of in the aforesaid terms.

VIBHU BAKHRU, J

SACHIN DATTA, J

AUGUST 02, 2024/cl