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

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

(17) FARIDABAD MARKETINGPetitioner

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 WESTRespondent

Through: Mr. Aakarsh Srivastava, SC

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

(18) OM SAI TRADERSPetitioner

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 – WESTRespondent

Through: Mr. Aakarsh Srivastava, SC

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

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

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

ORDER

02.08.2024

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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