



\$~81

*

IN THE HIGH COURT OF DELHI AT NEW DELHI

+

W.P.(C) 11591/2024 CM APPL. 48179/2024 CM APPL. 48180/2024

M/S TEAM COMPUTER PRIVATE LIMITED.Petitioner

Through: Mr. Kashish Kumar Gupta, Mr. Aman
Bhasin and Mr. Chetan Kumar
Shukla, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Vijay Joshi, Sr. Panel Counsel for
R-1/UOI.
Ms. Sonu Bhatnagar, Sr. SC along
with Ms. Nishtha Mittal, Ms. Apurva
Singh and Ms. K.S. Mary Jonet,
Advs. for R-2, 3 and 4.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

22.08.2024

%

1. The petitioner has filed the present petition impugning an Order in Appeal dated 21.05.2024, which was passed pursuant to a Review Order dated 24.11.2023 challenging the decision of the adjudicating authority to allow the petitioner's application for refund of input tax credit.
2. Concededly, the petitioner has an efficacious remedy of an appeal under Section 112 of Central Goods and Services Tax Act, 2017, before the Goods and Services Tax Appellate Tribunal.
3. In view of the above, we do not consider it apposite to entertain the present petition, leaving it open to the petitioner to avail its statutory remedies.



4. The petition stands disposed of in the aforesaid terms.
5. All pending applications also stand disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

AUGUST 22, 2024/cl