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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 12460/2024, CM APPLs. 51870/2024 & 51871/2024**
MANISH JAIN PROPRIETOR
OF M/S BANDEMATRAM GROUPPetitioner
Through: Mr. Vinay Rathi, Adv. (DHC, LSC)

versus

UNION OF INDIA & ORS.Respondents
Through: Mr. Abhishek Saket, SPC alongwith
Ms. Sanna Harta, Advocate for UOI.
Mr. Atul Tripathi, SSC for CBIC.

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

ORDER

06.09.2024

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1. The petitioner has filed the present petition assailing an order-in-appeal dated 12.10.2022 rejecting the petitioner's appeal against the refund rejection order dated 16.08.2021.
2. Learned counsel for the petitioner submits that the petitioner has been awaiting the constitution of Goods and Services Tax Tribunal (hereafter *GST Tribunal*) to avail the remedy of statutory appeal. However, the petitioner has been unable to do so as the GST Tribunal has not been constituted as yet.
3. This Court is informed that a notification has been issued appointing the Chairperson of the GST Tribunal with effect from 01.09.2024 and the GST Tribunal ought to be functioning.
4. In view of the above, we do not consider it apposite to entertain the present petition as the petitioner has an efficacious alternate remedy. We,



however, clarify that in any event, the GST Tribunal does not commence regular functioning within a period of three months from date, the petitioner is at liberty to apply afresh.

5. The present petition is disposed of in the aforesaid terms. All pending applications are also disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

SEPTEMBER 06, 2024
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