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

+ **W.P.(C) 12864/2024**

M/S MAA BHAGWATI TRADINGPetitioner

Through: **Mr. Pranay Jain and Mr. Karan Singh, Advs.**

versus

**PRINCIPAL COMMISSIONER OF DEPARTMENT OF
TRADE AND TAXES, GOVERNMENT OF NCT OF DELHI**

.....Respondent

Through: **Mr. Udit Malik, ASC (Civil) for
GNCTD**

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% **01.10.2024**

CM APPL. 53693/2024 (Exemption)

Allowed, subject to all just exceptions.

Application stands disposed of.

W.P.(C) 12864/2024

1. Undisputedly, against the order impugned the petitioner has a statutory alternative remedy of preferring an appeal in terms of Section 107 of the Central Goods & Services Tax Act, 2017.

2. Consequently, the writ petition shall stand dismissed on the ground of alternative remedy.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

OCTOBER 1, 2024/ns