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

+ W.P.(C) 13674/2024 and CM.APPL. No. 57304/2024

M/S ANSHIKA GLASS ZONE THROUGH ITS PROP.

SUMIT TUTEJA

.....Petitioner

Through: Mr.Vineet Bhatia, Mr.Bipin
Punia, Mr.Keshav Garg and
Mr.Aamanaya Gaganath
Mishra, Advocates

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr.Kushagra Kumar (SPC)
with Mr.Abhinav Bhardwaj,
Advocate for UOI
Mr.Rajeev Aggarwal, ASC with
Mr.Shubham Goel and
Mr.Mayank Kamra, Advocates
for R2 to R5

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

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27.09.2024

1. Undisputedly, against the final order of adjustment which is sought to be impugned, the petitioner has a statutory alternative remedy of preferring an appeal.
2. Learned counsel for the writ petitioner would, however, contend that the appeals are presently being heard and examined by authorities, duly identified in an order dated 9 August 2024 and which are also discharging adjudicatory functions.
3. Undisputedly, the order impugned before us has not been passed by a designated appellate authority and which may have perhaps required us to examine the question which is sought to be



raised in light of Section 5 of the Central Goods and Services Tax Act, 2017 [**“CGST Act”**].

4. In view of the aforesaid, we find no merit or justification to entertain the writ petition which shall, accordingly, stand dismissed.

5. This order, however, shall be without prejudice to the right of the writ petitioner to institute and pursue appropriate statutory remedies.

6. We note that the petitioner has not pressed any challenge to the Notification under Section 168A of the CGST Act dated 28 December 2023. That is, consequently, left open to be addressed in appropriate proceedings.

YASHWANT VARMA, J

RAVINDER DUDEJA, J

SEPTEMBER 27, 2024/sv