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

+ **W.P.(C) 15899/2024 and CM APPL. 66759/2024 (Stay)**

AKASHDEEP SINGH

.....Petitioner

Through: Mr. Hemant Bajaj and Mr.
Balvinder Singh, Advs.

versus

THE COMMISSIONER, CGST DELHI SOUTH & ANR.

.....Respondents

Through: Mr. Harpreet Singh, Sr.
Standing Counsel with Ms.
Suhani Mathur and Mr. Shivang
Chawla, Advs. for R-1 and R-2
Mr. Shubham Tyagi, Sr.
Standing Counsel, CBIC for
respondents.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE DHARMESH SHARMA

ORDER

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18.11.2024

CM APPL. 66760/2024 (Ex.)

Exemption is allowed, subject to all just exceptions.

The application is disposed of.

W.P.(C) 15899/2024 and CM APPL. 66759/2024 (Stay)

1. Undisputedly, against the Order-in-Original dated 21 August 2024, the petitioner has a statutory alternative remedy of preferring an appeal. We consequently relegate the writ petitioner to pursue that remedy.

2. We observe this since the issues which are sought to be canvassed before us, including the allegation of misuse of the



credentials of the writ petitioner, give rise to disputed questions of fact, which cannot be resolved under Article 226 of the Constitution.

3. The writ petition is consequently dismissed, subject to liberty being reserved as aforesaid. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

NOVEMBER 18, 2024

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