

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO. 2906 OF 2025

Reliance Realty Ltd.

...Petitioner

Versus

Commissioner of CGST and Central Excise

Belapur Commissionerate

...Respondent

Mr. Vinay Shraff i/b. Mr. Nikhil Rungta, for Petitioner.

**CORAM : M.S. Sonak &
Advait M. Sethna, JJ.**

DATED : 25 November 2025

P.C.:-

1. Heard the learned counsel for the parties.
2. The challenge in this Petition is to the Order-in-Original dated 27 May 2021.
3. As against the impugned order, the Petitioner has remedy of an Appeal. In the Petition, the Petitioner has referred to decisions of various High Courts reiterating the exceptions to the normal practice of exhaustion of alternate remedies. However, there are no clear averments as to why, in the facts of this case, the principle of exhaustion of alternate remedies should not be followed.
4. From the submissions made by the learned counsel

for the Petitioner, we are not satisfied that this is a clear and patent case of violation of natural justice. Investigation into the facts would be necessary to determine if really, there was any violation of natural justice or denial of fair opportunity.

5. The learned counsel for the Petitioner has also raised grounds like the infirmities in the invocation of the extended period of limitation or the absence of a pre-consultation notice. We think that these are all matters that could be raised in appeal, particularly because we now find that the impugned order was made on 27 May 2021, and this Petition has been filed only on 14 December 2024.

6. The learned counsel for the Petitioner no doubt submits that the impugned order was not even served upon the Petitioner, and the Petitioner became aware of the impugned order through a phone call from the Respondent's office on 23 October 2024, instructing them to pay the tax amount. Again, these are all disputed questions that cannot be conveniently addressed in a Writ Petition.

7. In *Oberoï Construction vs. Union of India*¹, we discussed the law on exhaustion of alternate remedies. We have referred to several precedents of the Hon'ble Supreme Court on this issue. Therefore, relying upon the reasoning in the said decision and the reasoning in the precedents referred to therein, we decline to entertain this Petition, leaving it open to the Petitioner to explore the alternate remedies

¹ WP(L) No.33260 of 2023 decided on 11 November 2024

provided for under the law.

8. We also refer to recent decision of the Hon'ble Supreme Court in the case of ***Rikab Chand Jain vs. Union of India & Ors.***² in which the Hon'ble Supreme Court has reiterated that unless a matter falls within the exceptions founded on breach of fundamental rights, violation of natural justice, lack of jurisdiction and unconstitutionality of a statute, a writ Court may refuse to entertain a Writ Petition.

9. In this case, the contention about the failure of natural justice would require an investigation into the disputed issues. This ground can very well be raised even before the Appellate Authority. There would also be the issue of delay because the impugned order was made on 27 May 2021, and this Petition was filed belatedly on 14 December 2024. The alleged non-service is also disputed.

10. The Hon'ble Supreme Court in ***Rikab Chand Jain*** (supra) has held that if a party, due to its own fault, disabled itself from availing a statutory remedy, then the discretionary remedy under Article 226 of the Constitution of India may not be available. Further, the Hon'ble Supreme Court has observed that though there is no period of limitation for invoking writ jurisdiction of a High Court under Article 226, the Courts insist its invocation be with utmost expedition and at any rate within a reasonable period.

11. Therefore, for all the above reasons, we dismiss this

² Civil Appeal No.6719 of 2012 decided on 12 November 2025

Petition with liberty to the Petitioner to Appeal the impugned order in accordance with law, if the Petitioner so chooses.

With liberty in the above terms, we dismiss this Petition.

12. All contentions of all parties on the merits of the matter are, however, left open because we have dismissed this Petition primarily on the ground of the availability of an alternate remedy.

(Advait M. Sethna, J)

(M.S. Sonak, J.)