

Chaitanya

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

WRIT PETITION NO. 2998 OF 2025

Par Formulation Private Limited ... Petitioner

Versus

The Commissioner CGST & C.Ex And Anr. ... Respondents

Digitally
signed by
CHAITANYA
ASHOK
JADHAV
Date:
2025.12.09
14:02:58
+0530

Mr. Sushant Murthy, for Petitioner.

Mr. Siddharth Chandrashekhar a/w Ms. Sangeeta Yadav
(through Video-Conferencing), for Respondent No.3.

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

DATED : 08 December 2025

PC:-

1. Heard learned counsel for the parties.
2. The impugned order dated 06 September 2024 is appealable to the GST Tribunal.
3. There is some issue about the constitution and/or functioning of the GST Tribunal. However, it is open to the Petitioner to avail of the procedure prescribed under Trade Circular No. 21 T of 2024 dated 13 August 2024, in terms of which the Petitioner is required to fill a prescribed form. Upon filling such form, coercive action would not be initiated by the Respondents, until the Tribunal is fully functional and can take up the Petitioner's Appeal.

4. Thus, by relegating the Petitioner to avail of the alternate remedy of Appeal, if the Petitioner so desires, we dispose of this Petition.

5. All contentions of all parties are left open.

(Advait M. Sethna, J.)

(M.S. Sonak, J.)