Amol

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 13188 OF 2025

Manjunath Human Resources …Petitioner

Versus

Commissioner CGST and Central
Excise Appeals Nashik Commissionerate …Respondent

Mr Sandeep Sachdeva, *i/b, Dserve Legal, for the Petitioner.*

Mr Jitendra B Mishra, *with Ms Sangeeta Yadav & Mr Rupesh Dubey, for the Respondents.*

CORAM M.S. Sonak &
Advait M. Sethna, JJ.
DATED: 04 November 2025

PC:-

1. The Petitioner seeks to challenge the order in Appeal dated 27 May 2025 inter alia on the ground that the GST Tribunal is not constituted or is not operational.

2. Admittedly, against the order in Appeal dated 27 May 2025, the Petitioner has a remedy of an Appeal. However, it does appear that the GST Tribunal for the region is not operational.

3. The Central Government, taking cognizance of the circumstance that the GST Tribunal is not operational, has issued a Trade Circular dated 13 August 2024, which outlines the guidelines for recovering outstanding dues in cases where first appeal has been disposed of until the GST Tribunal is constituted and operational. In terms of this Trade Circular, the Petitioner can simply submit the form in Annexure I and upon such submission, no recoveries will be effected. Additionally, the limitation period for filing an Appeal before the Tribunal will start from the date of its constitution and commencement of operations, which will be communicated to the parties/assessee.

4. The Trade Circular dated 13 August 2024 substantially protects the Petitioner, should the Petitioner want to take the benefit of the same and file the necessary form prescribed in Annexure I. If this is done, the Petitioner will secure all the benefits granted by this Trade Circular. This position is also not disputed by Mr Mishra the learned Counsel for the Respondents.

5. In similar circumstances, by our order dated 16 September 2025 in the case of **M/s Globe Mobility Private Limited Vs Union of India & Ors**[1], we had declined to entertain the Petition and relegated the Petitioner to avail of the alternate remedy and the benefits under the Trade Circular of 13 August 2024.

6. In the case of **Oberoi Constructions Ltd Vs Union of India & Ors**[2], we have considered several precedents of the Hon'ble Supreme Court and this Court on the issue of exhaustion of alternate remedies. By following the reasoning therein, as also the reasoning in the several precedents referred to therein, we do not think that any exceptional case

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1 Writ Petition No. 10284 of 2025

2 2024 SCC OnLine 3508

is made out to deviate from the normal practice of exhaustion of alternate remedies.

7. For all the above reasons, we decline to entertain this Petition and leaving it open to the Petitioner to avail of the benefits under the Trade Circular of 13 August 2024.

8. This Petition is disposed of with liberty in the above terms. No costs. All concerned to act on an authenticated copy of this order.

(Advait M. Sethna, J) **(M.S. Sonak, J)**