IN THE HIGH COURT OF UTTARAKHAND AT NAINITAL

THE HON'BLE CHIEF JUSTICE MR. G. NARENDAR
AND
THE HON'BLE JUSTICE MR. SUBHASH UPADHYAY
14TH NOVEMBER, 2025

WRIT PETITION (M/S) No.2716 OF 2022

Gujarat Ambuja Exports Limited ...Petitioner

Versus

Commissioner, State Goods and Service Tax Commissionerate, Dehradun and Another

...Respondents

Counsel for the petitioner.	:	Mr. Tarun Pande, learned counsel.
Counsel for the respondents.	:	Mr. B.S. Parihar, learned Addl. C.S.C. for the State.

JUDGMENT: (per Sri G. Narendar, C.J.)

Learned counsel for the petitioner submits that the instant Writ Petition was preferred on account of the fact that the Tribunal had yet to be constituted, and there was no forum available for availing of the alternate remedy of Appeal; that now the forum has been established, and, in that regard, the counsel for the petitioner seeks leave to withdraw the instant Writ Petition, with liberty to avail of the alternate remedy.

2. In view of the fact that the appellate forum was not available earlier, the case of the petitioner requires to be considered accordingly.

3. In that view of the matter, the instant Writ Petition is disposed of as withdrawn, and liberty is reserved with the petitioner to avail of the alternate remedy, subject to the petitioner filing the appeal within an outer limit of two weeks. If such availment of alternate remedy is made within a period of two weeks, the appeal preferred by the petitioner shall not be rejected on the short ground of being belated.

4. The Writ Petition stand ordered accordingly. There shall be no order as to costs.

5. As a sequel thereto, the miscellaneous petitions, if any pending, shall stand closed.

(G. NARENDAR, C. J.)

(SUBHASH UPADHYAY, J.)

Dated: 14.11.2025
R/SS