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

+ **W.P.(C) 865/2025 & CM APPL. 4223/2025 (Interim Stay)**

MR. VIPAN PAHWA

.....Petitioner

Through: Mr. Sumit K. Batra, Mr.
Manish Khurana & Ms.
Priyanka Jindal, Advs.

versus

ADDITIONAL COMMISSIONER OF CENTRAL TAX

.....Respondent

Through: Mr. Harpreet Singh, SSC

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN

SHANKAR

ORDER

% **23.01.2025**

CM APPL. 4224/2025 (Ex.)

Allowed, subject to all just exceptions.

The application is disposed of.

W.P.(C) 865/2025 & CM APPL. 4223/2025 (Interim Stay)

1. Undisputedly against the final order under Section 74 of the Central Goods & Services Tax Act, 2017, the writ petitioner has a statutory alternative remedy of preferring an appeal.

2. In view of the aforesaid and absent any jurisdictional challenge which was addressed, we find no justification to entertain the writ petition. It shall, consequently, stand dismissed on that score.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

JANUARY 23, 2025/v