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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 1179/2025**

MANGALI INDUSTRIES LTDPetitioner

Through: **Mr. Deepak Kumar Sharma,**
Adv.

versus

THE UNION OF INDIA AND ORSRespondents

Through: **Mr. Premtosh K. Mishra, Mr.**
Manish Vashist & Ms. Sanya
Kalsi, Advs.
Mr. KG Gopalakrishnan & Ms.
Nisha Mohandas, Advs. for R-2
& 3.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR

ORDER

% **30.01.2025**

CM APPL. 5756/2025 (EX.)

Allowed, subject to all just exceptions.

The application shall stand disposed of.

W.P.(C) 1179/2025 & CM APPL. 5755/2025 (Interim Relief)

1. Undisputedly against the final order under Section 73 of the Central Goods & Services Tax Act, 2017, the petitioner has a statutory alternative remedy of preferring an appeal.

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

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

JANUARY 30, 2025/v