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

\+ W.P.(C) 1388/2025

M/S NEW AGE INFOCOM THROUGH PROPRIETOR

.....Petitioner

Through: Mr. Shailender Verma, Mr. Subhash Chandra Gupta and Mr. Siddhartha Verma, Advs.

versus

COMMISSIONER OF SGST DELHI AND ANR

.....Respondents

Through: Ms. Vaishali Gupta, Panel Counsel (Civil) for GNCTD.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

O R D E R

% **04.02.2025**

CM APPL. 6755/2025 (Ex.)

Allowed, subject to all just exceptions.

The application is disposed of.

W.P.(C) 1388/2025

Undisputedly, against the final order under Section 73 of the Central Goods and Services Tax Act, 2017 ["**Act**"] dated 30 April 2024, the petitioner had a statutory alternative remedy of preferring an appeal in terms contemplated under Section 107 of the Act.

The writ petition shall consequently stand dismissed on that score.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

FEBRUARY 04, 2025/DR