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

+ **W.P.(C) 2303/2025**

M/S AMBA TRADERS

.....Petitioner

Through: Ms. Samiksha Godiyal, Mr.
Aakash Wal and Mr. B.D. Rao
Kundan, Advs.

versus

**ADDITIONAL COMMISSIONER CENTRAL GOODS AND
SERVICES TAX, CGST, NORTH,
ADJUDICATION**

.....Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN

SHANKAR

ORDER

% **21.02.2025**

CM APPL. 10928/2025 (Ex.)

Allowed, subject to all just exceptions.

The application shall stand disposed of.

**W.P.(C) 2303/2025 & CM APPL. 10927/2025 (Seeking restraining
the Respondent for taking any coercive steps)**

Undisputedly against the final order referable to Section 74 of the Central Goods and Services Tax Act, 2017, the petitioner has a statutory alternative remedy of preferring an appeal.

Consequently, we find no justification to entertain the writ petition. It shall stand dismissed.

This order, however, shall be without prejudice to the rights of the writ petitioner to pursue the statutory alternative remedies.

YASHWANT VARMA, J.



HARISH VAIDYANATHAN SHANKAR, J.
FEBRUARY 21, 2025/nd