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

+ **W.P.(C) 2931/2025 & CM APPL. 13898/2025 (Interim Order)**

SHRI ADINATH ENTERPRISESPetitioner

Through: Mr. Prateek Gattani, Adv.

versus

**JOINT COMMISSIONER, CENTRAL TAX, GST DELHI
EAST AND ORS.**Respondents

Through: Mr. Anurag Ojha, SSC along
with Mr. Shubham Kumar and
Mr. Dipak Raj, Adv. for R-1 &
R-2.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

**HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR**

ORDER

% **07.03.2025**

CM APPL. 13899/2025 (Ex.)

Allowed, subject to all just exceptions.

The application is disposed of.

W.P.(C) 2931/2025 & CM APPL. 13898/2025 (Interim Order)

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

Consequently, we find no justification to invoke our extraordinary powers conferred by Article 226 of the Constitution.

The writ petition shall stand dismissed on the aforesaid score.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

MARCH 07, 2025/RW