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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 120/2025 & CM APPL. 453/2025 (Stay**
SANJEEV KUMARPetitioner
Through: Mr. N.K. Sharma, Mr. Prince
Mohan Sinha & Mr. Aniket
Krishnatray, Advs.
versus

SALES TAX OFFICER CLASS II /AVATO & ANR.
.....Respondents
Through: Ms. Avni Singh, Adv. for R-1
& 2.

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

% **ORDER**
08.01.2025

Undisputedly, against the final order referable to Section 73 of the Central Goods and Services Tax Act, 2017, the petitioner has an equally efficacious alternative remedy of preferring an appeal.

In view of the aforesaid, we dismiss the writ petition on this score.

All rights and contention of respective parties on merits are kept open.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.
JANUARY 08, 2025/neha