IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIRCUIT BENCH AT KOLHAPUR

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 1527 OF 2026

Rawal Transport Pvt. Ltd.
Thr. Its Director Ritesh Babulal Rawal. .. Petitioner

..Versus..

Commissioner of State Tax GST Bhavan,
Kolhapur and another. .. Respondents

Dr. Avinash Poddar, a/w Mr. Pratik Kabbur, (thr. V.C.) for Petitioner.
Mr. Vikas M. Mali, AGP for respondent/State.

CORAM : MADHAV J. JAMDAR AND
PRAVIN S. PATIL, JJ.

DATE : APRIL 17, 2026.

P.C.

1. At the outset, Mr. Vikas Mali, learned APP states that there is an alternate remedy of appeal under Section 107 of the Central Goods and Services Tax (CGST) Act, 2017.

2. In view of the said contention raised by learned APP appearing for the respondents, Dr. Avinash Podar, learned counsel appearing for the petitioner, seeks withdrawal of the writ petition with liberty to adopt appropriate proceedings.

3. Dr. Avinash Podar, learned counsel states that impugned order is dated 24/12/2025. The petition has been filed on 23/03/2026 and the

limitation for filing of the appeal is three months. Accordingly, if the appeal under Section 107 of the said Act is filed on or before 27/4/2026, then the appellate authority under Section 107 of the said Act shall entertain the said appeal.

4. It is clarified that this Court has not considered merits, and all contentions on merits are expressly kept open.

5. The writ petition is disposed of in above terms, with no order as to costs.

(PRAVIN S. PATIL, J.) **(MADHAV J. JAMDAR, J.)**

RKN