IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR

Writ Petition No.4438 of 2025

Sawariya Trading
vs.
Union of India and others

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Office notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's Orders

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Mr. Ranjeet Singh Gahilot, Advocate for the Petitioner.
Mr. Kunal Nalamwar, Advocate for Respondent Nos.1 to 3.
Mr. A.J. Gohokar, A.G.P. for Respondent Nos.4 & 5/State.

CORAM : ANIL L. PANSARE & NIVEDITA P. MEHTA, JJ.
DATE : 30th JANUARY, 2026.

Heard.

02. The petitioner has approached this Court, mainly because the Appellate Tribunal was not functional and/or issue involved is otherwise covered by judgments of this Court or the Hon'ble Supreme Court, which fact can be taken into account by the Commissioner of Appeals, as well.

03. Undisputedly, appropriate remedy is to file appeal under Sections 107 and 112 of the Central Goods and Services Tax Act, 2017. Appeal lies before Commissioner (Appeals) and/or Goods and Services Tax Tribunal, as the case may be.

04. Mr. Kunal Nalamwar, learned Counsel appearing for respondent Nos.1 to 3 submits that the Goods and Services Tax Tribunal was already constituted and is now functional.

05. That being so, the writ petition is disposed of with liberty to the petitioner to approach the Appellate Tribunal and/or the Goods and Services Tax Tribunal, as the case may be.

06. The petitioner may file appeal within four weeks from today. Appeal filed thereafter shall be entertained, if filed, within limitation. In that event, time spent before this Court, shall be excluded as provided under Section 14 of the Limitation Act, 1963.

(Nivedita P. Mehta, J.) **(Anil L. Pansare, J.)**

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