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

+ W.P.(C) 1085/2026 & CM APPL. 5292/2026, CM APPL. 5293/2026
MS D.D POLYPACKPetitioner

Through: Mr. Raghav Khanna, Advocate

versus

PRINCEPAL CHIEF COMMISSIONER OF DZ CENTRAL GOODS
SERVICES TAX AND ORS.Respondents

Through: Mr. R. Ramachandran, Senior
Standing Counsel.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

27.01.2026

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1. Since the petitioner has an alternate remedy available, we are not inclined to entertain the present petition and accordingly, the same stands disposed of.
2. The time consumed in prosecuting the present petition be considered in case the issue of limitation crops up.
3. Pending applications also stand disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 27, 2026/ay/sk