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

+ **W.P.(C) 1654/2026**

FARAZ TOOLS STORE

.....Petitioner

Through: Mr. Khursheed Ahmad,
Mr.Mohammad Kamil, Ms. Shahin &
Ms.Deepika, Advocates.

versus

**ASSISTANT COMMISSIONER OF DGST, DELHI, AND
OTHERS**

.....Respondents

Through: Ms. Urvi Mohan, Advocate

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

05.02.2026

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1. In our opinion, the petitioner has an alternate remedy of questioning the order dated 05th December, 2025 by invoking the appellate jurisdiction.
2. That being so, we are not inclined to entertain the present petition.
3. The petition, accordingly, stands disposed of with liberty to the petitioner to take recourse to the alternate remedy.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 5, 2026/ab/sk