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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 3429/2026, CM APPL. 16489/2026 & CM APPL. 16490/2026

M/S SHRI KRISHNA TRADING AND MANUFACTURING CO.
(THROUGH ITS PROPRIETOR SH. ARUN GULATI).....Petitioner

Through: Mr. Bharat Bhushan, Ms. Nidhi Gupta and Mr. Anunya Mishra, Advs.

versus

PRINCIPAL COMMISSIONER CENTRAL GOODS AND SERVICES TAX, DELHI WEST
COMMISSIONERATERespondent

Through: Mr. Arjun Malik, SSC CBIC

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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17.03.2026

1. We have heard the learned counsel appearing for the petitioner.
2. Since an alternate remedy is available to the petitioner, to which the petitioner intends to take recourse, the petition is not pressed. As such, the petition stands disposed of as withdrawn.
3. We hereby clarify that we have not appreciated the merits of the matter, and all the contentions are kept open.
4. We permit the petitioner to lodge an appeal within a period of eight weeks from today.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 17, 2026/AS/sg