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

+ W.P.(C) 3439/2025

MIL VEHICLES AND TECHNOLOGIES PRIVATE LIMITED

.....Petitioner

Through:

versus

**ASSISTANT/DEPUTY COMMISSIONER CGST NEHRU PLACE
DIVISION CGST DELHI EAST & ORS.**

.....Respondent

Through: Mr. Piyush Beriwal, Ms. Ruchita
Srivastava, Ms. Neha and Mr. Dev
Aaseri, Advocates for R-1 to R-3.
Mr. Sumit Kumar, Standing Counsel
for R-3.

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+ W.P.(C) 5241/2025

MIL VEHICLES AND TECHNOLOGIES PRIVATE LIMITED

.....Petitioner

Through:

versus

**DEPUTY/ASSISTANT COMMISSIONER, CGST OKHLA
DIVISION CGST DELHI SOUTH & ORS.**

.....Respondents

Through: Mr. Arjun Malik. SSC for R-CBIC
Mr. Sumit Kumar, Standing Counsel
for R-3.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL



ORDER
22.01.2026

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1. Since the alternate remedy of filing an appeal is available to the petitioner, we deem it appropriate to relegate the matter to the Appellate Tribunal.
2. The petitions stand disposed of accordingly.
3. The time spent in prosecuting the present petition shall be considered, in case, the issue of limitation crops up.
4. Needless to clarify that we have not gone into the merits of the matter.
5. Pending applications, if any, also stands disposed of accordingly.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 22, 2026/ay/as