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

+ **W.P.(C) 4778/2025**

ARMAAN INTERNATIONALPetitioner

Through: **Mr. Mukesh Gupta, Adv.**

versus

ASSISTANT COMMISSIONER, CGST & ANR.Respondents

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

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

% **02.02.2026**

1. Since the alternate remedy of appeal is available to the petitioner, we relegate the petitioner to take recourse to such appellate remedy.
2. As such, the petition stands disposed of.
3. The time spent in prosecuting the present petition shall be considered in the matter of reckoning the issue of limitation.
4. Needless to clarify, this Court has not appreciated the merits of the matter.
5. Pending applications, if any, also stand disposed of accordingly.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 2, 2026/ab/ss