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

\# **CNR No. DLHC010420172026**

\+ W.P.(C) 12956/2026, CM APPL. 60241/2026 and CM APPL. 60242/2026

M/S. ROHIT MEDICAL SYSTEMS .....Petitioner

Through: Mr. Shivashish Karnani and Ms. Radhika Jindal, Adv.

versus

COMMISSIONER OF DELHI GOODS AND SERVICES TAX AND ANR. .....Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs. for GNCTD.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MR. JUSTICE BHARAT PARASHAR

O R D E R

% 28.10.2026

1. Admittedly, the Petitioner has an effective alternative remedy of appeal against the order dated 26.12.2025.

2. In this case, the Petitioner claims benefit of Division Bench judgment of the Punjab and Haryana High Court in ***M/s Luxmi Traders & Ors. v. Union Territory of Chandigarh & Ors.*** (CWP No. 27139 of 2025), contending that the uploading of order on the common portal is not sufficient.

3. On the other hand, learned counsel representing the Respondent submits that pursuant to the Show Cause Notice (SCN), the Petitioner had submitted its reply and attended the hearing. Hence, Petitioner cannot claim ignorance of the impugned order. It is further submitted

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that as when the order is uploaded on the common portal, an automatic e-mail and SMS is sent to the assessee, as held by the Telangana High Court in ***Gudla Vanaja and Ors. v. Assistant Commissioner (ST), Saroor Nagar-I Circle, Telangana and Ors.***, W.P. No. 20653 of 2025.

4. Learned counsel representing the Respondent further submits that the Petitioner is involved in circular trading and there are serious allegations against the Petitioner, which have been found to be correct by the Assessing Authority.

5. Keeping in view of aforesaid facts, this Court is not inclined to exercise writ jurisdiction, particularly when availability of the alternative remedy of appeal against the order dated 26.12.2025 is not in dispute.

6. Hence, this Writ Petition, along with pending application(s), if any, stands disposed of, relegating the Petitioner to the alternative remedy.

ANIL KSHETARPAL, J

BHARAT PARASHAR, J

OCTOBER 28, 2026/DH/*MN*

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