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

+ **W.P.(C) 19405/2025 & CM APPL. 80862/2025**

MS TRIUMPH MOTORS UNIT KHUSHI TRADEX PVT LTD

.....Petitioner

Through: Mr. Sunil Kumar Jha, Ms. Renu and
Mr. Amrendra Kumar Choubey,
Advs. (Through VC)

versus

THE COMMISSIONER CGST DELHI EAST & ORS.

.....Respondents

Through: Mr. Akash Verma, SSC with
Mr. Teevra Mishra, Adv.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

13.01.2026

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1. Since, a remedy of appeal under Section 107 of the Central Goods and Services Tax Act, 2017 is available to the petitioner, we deem it appropriate to dispose of the present writ petition by granting liberty in favour of the petitioner to pursue the said remedy.
2. Time consumed in prosecuting the present petition be considered in case, if the issue of limitation is to be appreciated in the matter of the appeal being time barred.
3. In view of the above, the present petition, along with pending



applications, if any, stands disposed of as withdrawn with liberty as above.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 13, 2026
gs/dd