



\$~58

\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **W.P.(C) 4865/2026 & CM APPL. 23907/2026, CM APPL.**  
**23908/2026**  
**VIDUR BHARASWAJ** .....Petitioner

Through: Mr. Lakshay Agarwal, Ms. Charis  
Yadav, Advs.

versus

**COMMISIONER OF CENTRAL TAX APPEALS-1.....Respondent**

Through: Ms. Vertika Sharma, SSC, GST  
DGGI.

**CORAM:**  
**HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE**  
**HON'BLE MR. JUSTICE AJAY DIGPAUL**

% **ORDER**  
**13.04.2026**

1. Admittedly, an alternate statutory remedy is available to the petitioner, wherein the impugned order can be questioned.
2. That being so, we deem it appropriate to dispose of the present petition by permitting the petitioner to take recourse to said remedy.
3. The time spent in prosecuting the present petition be considered, in case, if the issue of limitation crops up.
4. Needless to clarify, we have not gone into the merits of the matter.
5. Pending applications, if any, also stand disposed of.



6. Order be uploaded on the website of this Court.

**NITIN WASUDEO SAMBRE, J**

**AJAY DIGPAUL, J**

**APRIL 13, 2026/sky/st**