

ITEM NO.27

COURT NO.15

SECTION XIV

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition for Special Leave to Appeal (C) No.21648/2023

(Arising out of impugned final judgment and order dated 25-08-2023 in WP(C) No. 11264/2023 passed by the High Court of Delhi at New Delhi)

DHAN PRAKASH GUPTA

Petitioner(s)

VERSUS

CENTRAL GOODS AND SERVICE TAX DEPARTMENT

Respondent(s)

(FOR ADMISSION)

Date : 06-10-2023 This petition was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE UJJAL BHUYAN

For Petitioner(s) Mr. Chandrakant Tyagi, Adv.
Mr. Amar Gupta, Adv.
Mr. Sachin Sharma, AOR
Mr. Anil Kumar Gulati, Adv.
Ms. Nur Tandon, Adv.
Mr. Kunal Jindia, Adv.
Mr. Naman Sharma, Adv.
Mr. Vinod Kumar, Adv.
Mr. Abhishek Kumar, Adv.

For Respondent(s)

UPON hearing the counsel the Court made the following
O R D E R

We have heard Shri Chandrakant Tyagi, learned counsel for the petitioner and perused the impugned order.

When the High Court, at outset, stated that the petitioner had an alternative statutory remedy, it ought not to have proceeded to make observations on the merits of the case and thereafter, state that the petitioner would not be precluded from pursuing alternative remedies.

In the circumstances, we dispose of this special leave petition by reserving liberty to the petitioner to avail of the alternative remedy, if so advised.

Further, any observation made on merits of the case in the impugned order shall not come in the way of the appellate authority considering the case of the petitioner on merits.

It is further observed that if the petitioner files the statutory appeal within a period of four weeks from today, then the issue of limitation shall not be raised by the appellate authority.

Pending application(s), if any, shall also stand disposed of.

(KRITIKA TIWARI)
SENIOR PERSONAL ASSISTANT

(MALEKAR NAGARAJ)
COURT MASTER (NSH)