



2026:CGHC:14234

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 32 of 2026

- M/s Rishi Kumar @ Sons (Huf) Having Bearing Gstin 22aaghr5969h1zt, Pan Aaghr5969h, through Its Karta/authorized Representative Mr. Ravi Agrawal, Son Of Ratan Kumar Agrawal, Aged 41 Years, Address A-1, C.G. Elite, 3rd Floor, Main Road Pandri, Raipur, Chhattisgarh- 492004

... **Petitioner(s)**

versus

1. State Of Chhattisgarh Through Secretary, department Of Commercial Tax (Gst), Mantralaya, Mahanadi Bhawan, Naya Raipur Chhattisgarh
2. The Joint Commissioner Of State Tax (Appellate Authority), Raipur Division-1 Chhattisgarh
3. The Assistant Commissioner Of State Tax Raipur Circle-7, Raipur Division-2, Chhattisgarh

... **Respondent(s)**

For Petitioner	:	Mr. Amit Agrawal, Advocate appearing though video-conferencing
For State	:	Mr. Anuradha Jain, Dy. G.A.

Hon'ble Shri Justice Rakesh Mohan Pandey

Order On Board

25.3.2026

- 1) At the very outset, learned State submits that members of Goods and Service Tax Appellate Tribunal (GSTAT), Chhattisgarh Bench have been notified and e-filing has already begun, therefore there



2026:CGHC:14234

is efficacious alternative remedy available to the petitioner, who has approached this Court directly without exhausting the said remedy.

- 2) Taking into consideration the fact that there is efficacious alternative remedy available to petitioner to approach the Goods and Service Tax Appellate Tribunal (GSTAT), Chhattisgarh Bench and e-filing has already begun in the Tribunal, I am not inclined to entertain this petition. Consequently, this petition stands **dismissed**.
- 3) However, petitioner would be at liberty to prefer a duly constituted appeal before the learned Tribunal, if so advised.

Sd/-
(Rakesh Mohan Pandey)
JUDGE

Ajinkya