



\$~53

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

+ **W.P.(C) 2134/2024**

M/S. GEONIX INTERNATIONAL PVT. LTD. Petitioner

Through: **Mr. Vineet Bhatia, Mr.
Aamnaya Jagannath Mishra and
Mr. Bipin Punia, Advocates.**

Versus

UNION OF INDIA AND ORS. Respondents

Through: **Mr. Harpreet Singh, SSC with
Ms. Suhani Mathur, Mr. Jatin
Kumar Guar and Mr. Gurpreet
Singh Gulati, Advocates.**

CORAM:

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% 14.02.2024

1. Issue notice. Learned counsel for respondents accepts notice and raises a preliminary objection and submits that petitioner has an alternative remedy of appeal under Section 107 of the Central Goods and Services Tax Act, 2017.
2. Learned counsel for the petitioner submits that the order impugned herein dated 01.11.2023 has been passed by the Special Commissioner (Zone-VIII), and the designated Appellate Authority is Joint Commissioner, much junior to the Special Commissioner.
3. Learned counsel for the respondents prays for time to take instructions.



4. At request, list on 16.05.2024.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

FEBRUARY 14, 2024/vp