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

\+ W.P.(C) 5885/2024, CM APPL. 24287/2024

RIDHU TRADERS .....Petitioner

Through: Mr. Ramashish, Adv.

versus

PR. COMMISSIONER OF DELHI GOODS AND SERVICES TAX .....Respondent

Through: Mr. Sumit K. Batra, Ms. Priyanka Jindal, Advs.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MS. JUSTICE SHAIL JAIN

O R D E R

% **09.07.2026**

1. During the pendency of the present Petition, an Order dated 19.12.2024 came to be passed, against which an appeal under Section 107 of the Central Goods and Services Tax Act, 2017 [hereinafter referred to as Act of 2017'] is maintainable.

2. Learned counsel representing the Petitioner submits that the aforesaid Order has not been passed by the proper officer, and is thus without jurisdiction.

3. This Bench in ***W.P.(C) 8412 of 2026*** captioned ***Sunil Chauhan Prop of Shree Chem India v The Principal Commissioner of CGST Delhi North & Ors.***, has already considered the aforesaid issue raised by the Petitioner. In our considered view, the said issue can be raised by the Petitioner before the Appellate Authority. Hence, the Petitioner is relegated to the alternative remedy of appeal available under the Act of 2017.

4. However, it is clarified that the period during which the present Petition remained pending before this Court shall stand excluded for the purposes of computing limitation for filing the appeal.

5. With the aforesaid observations, the present Petition is disposed of. The pending application also stands closed.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

JULY 9, 2026
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