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

+ **W.P.(C) 4072/2026**

NS TRADING

.....Petitioner

Through: Mr. A.K. Chaudhary and Mr. Piyush
Jain, Advs.

versus

**CENTRAL BOARD OF INDIRECT TAXES
AND CUSTOMS & ORS.**

.....Respondents

Through: Mr. Sumit K. Batra and Ms. Priyanka
Jindal, Advs. (GNCTD)
Mr. Akash Verma, SSC, CBIC with
Ms. Aanchal Uppal, Adv. for R-2 &
R-3

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

29.04.2026

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1. Since the petitioner has an alternate remedy of moving before the GSTAT Tribunal, we see no reason to entertain the present petition.
2. Accordingly, the petition along with pending application(s), if any, stands disposed of with liberty to approach the Tribunal.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 29, 2026/ar/sg