

IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P.(T) No.5301 of 2025

M/s. Maa Rani Sati Enterprises, a proprietorship Firm, having its office at 4th Floor, 4D/F, Trinity Residency, Ranchi Road, Marar, P.O. & P.S. Marar, Ramgarh Cant., through its proprietor Sumit Kumar Agarwal, son of Sri Shyam Sundar Agarwal, resident of 4th Floor, 4D/F, Trinity Residency, Ranchi Road, Marar, P.O. & P.S. Marar, Ramgarh Cant.-829117. Petitioner.

-Versus-

1. The Principal Commissioner, CGST & CX, having its office at 6th Floor, Central Revenue Building, 5A, Main Road, Ranchi.
2. The Additional Commissioner, CGST & CX, Main Road, Ranchi.
3. The Additional Commissioner (Preventive), CGST & CX, Main Road, Ranchi. Respondents.

CORAM : HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE RAJESH SHANKAR

For the Petitioner : Mr. Nitin Kumar Pasari, Advocate
 For the Respondents: Mr. Amit Kumar, Sr. S.C.

Order No.04

Date: 16.03.2026

1. Heard learned counsel for the parties.
2. The order dated 30th June, 2025 which the petitioner challenges in this petition is admittedly appealable.
3. Mr. Pasari, however, submits that there are departmental notifications/circulars/instructions including in particular circular no.171/03/2022-GST dated 6th July, 2022, which, the department has failed to follow even though, the same bind the department. Further, he submitted that one of the arguments raised by the petitioner in response to the show cause notice has not been considered. On these two grounds, Mr. Pasari urges that the petitioner should not be relegated to avail of the alternate remedy because, according to him, the impugned order is wholly without jurisdiction.

4. Learned counsel for the respondents submits that the circular which the petitioner relies upon is not applicable and in any event, is not being correctly interpreted by the petitioner. He submits that a show cause notice was issued to the petitioner and all contentions have been duly addressed. He further submits that in any event, these are all matters which can be raised in an appeal and no case is made out to bypass the alternate statutory remedy.
5. We have considered the rival contentions and we are satisfied that this is neither a fit nor an exceptional case where the petitioner should be allowed to bypass the alternate statutory remedy.
6. The issue as to whether the circular which the petitioner relies upon is applicable or not or what should be the correct interpretation of that circular in the context of the facts of the present case is a matter that is the best decided by the appellate authority in the first instance. Similarly, the second submission about alleged non-consideration of a particular argument is also not quite sufficient to allow the petitioner to bypass the alternate and efficacious remedy provided under the law.
7. Based on such arguments, we are afraid, it cannot be held that the exercise of jurisdiction by the adjudicating authority is wholly without jurisdiction. There is a distinction between an error within jurisdiction and without. A case of the latter category is certainly not made out by the petitioner in the present case.

8. In the case of ***Oberoai Constructions Ltd. Vs. Union of India and Others, 2024 SCC OnLine Bom 3508***, the Bombay High Court has considered several decisions on the subject of alternate remedy in such cases. Relying upon the reasoning in the said decision and also the decisions of the Hon'ble Supreme Court referred to therein, we decline to entertain this petition but leave open to the petitioner to avail of the alternate remedy against the impugned order.
9. Mr. Pasari states that such appeal would be filed within six weeks from today by complying with statutory requirements.
10. The appeal is indeed instituted within six weeks after due compliance with all statutory requirements, we direct the appellate authority to dispose of such appeal on its own merits and in accordance with law without adverting to the issue of limitation. This is because the petitioner had instituted this petition well within the limitation period prescribed for instituting an appeal and was bona fide pursuing this petition. All contentions of all parties on merits are left explicitly open to be decided by the appellate authority at the first instance.
11. This petition is, accordingly, disposed of with liberty to file an appeal against the impugned order. No costs.

(M. S. Sonak, C.J.)

(Rajesh Shankar, J.)

16th March, 2026
Sanjay/Rohit
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