

IN THE HIGH COURT OF JHARKHAND AT RANCHI

**W.P. (T) No. 2034 of 2026**

M/s V.S. Enterprises through its Proprietor, Shri Sunil Kumar Verma, S/o Late Satyanarayan Prasad aged about 65 years having office at C-15, 4th Phase, Industrial Area, Jamshedpur, P.O. & P.S.-Adityapur, Kharsawan, Jharkhand-831013. District-Seraikela ..... Petitioner

Versus

1. Union of India through the Commissioner, Central Board of Indirect Taxes & Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariate, P.O.-New Delhi GPO, P.S.-Parliament Street, New Delhi -110001
2. The Commissioner of Central Goods & Services Tax & Central Excise, Jharkhand, GST Bhawan, Bistupur, P.O. & P.S.-Bistupur, Jamshedpur, District-East Singhbhum, Jharkhand.
3. The Superintendent, Adityapur-V Range, Division-III, Jamshedpur, Central GST & Central Excise, Room No. 407, 3rd Floor, GST Bhawan, Bistupur, P.O. & P.S.-Bistupur, Jamshedpur, Jharkhand. District-East Singhbhum,
4. The State of Jharkhand through the Secretary-cum-Commissioner, Department of Commercial Taxes, Jharkhand, 3rd Floor, Project Bhawan, P.O. & P.S.-Dhurwa, District-Ranchi, Jharkhand.
5. The Assistant Commissioner, Division-III, CGST & CX, Jamshedpur, 2nd Floor, GST Bhawan, Bistupur, P.O. & P.S.-Bistupur, Jamshedpur, District-East Singhbhum, Jharkhand.

... Respondents

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

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For the Petitioner: Mr. A.K. Rashidi, Advocate  
For the Respondents: Mr. P.A.S. Pati, Sr. S.C. (CGST)  
Mr. Sahbaj Akhtar, A.C. to A.A.G.-III  
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**02/Dated: 02.04.2026**

1. Heard the learned counsel for the parties.
2. The petitioner challenges the Order-in-Original dated 26.08.2024 and consequential orders dated 27.08.2024 under Section 73 of the CGST Act, 2017 and 04.02.2026 under Section 79 of the CGST Act, 2017.

3. Admittedly, as against the impugned Order-In-Original, the petitioner had a remedy of statutory appeal. The limitation for filing such appeal was 90 days, extendable by another 30 days upon showing sufficient cause. The petitioner chose not to file any appeal against the Order-in-Original.

4. This petition has been filed only on 27<sup>th</sup> of February 2026. This is way beyond the 120 days' limitation period after accounting for the extendable period of 30 days referred to under Section 107 of the CGST Act, 2017.

5. In **Assistant Commissioner (Ct) Ltu, Kakinada asnd Others v. Glaxo Smith Kline Consumer Health Care Limited**, (2020) 19 SCC 681, and **Rikhab Chand Jain v. Union of India**, *Civil Appeal No. 6719 of 2012 decided on 12<sup>th</sup> of November 2025*, the Hon'ble Supreme Court has held that where an alternate statutory remedy is available to a party, a petition under Article 226 should normally not be exercised, as that would allow the machinery set up by the statute to be bypassed. Furthermore, the Hon'ble Supreme Court has held that if the petitioner has disabled himself from availing the statutory remedy by his own fault, he cannot use that as a ground for the High Court to exercise its discretionary writ jurisdiction under Article 226 of the Constitution.

6. In **Rikhab Chand Jain** (supra), the appellant before the Hon'ble Supreme Court had approached the High Court in writ jurisdiction well after the 180 days limitation period prescribed for an appeal under Section 130 of the Customs Act. Under such circumstance, the Hon'ble Supreme Court held that the High Court was justified in

refusing to entertain the writ petition especially since the appellant had equally efficacious remedy which he failed to avail.

7. Following the above two decisions of the Hon'ble Supreme Court, we decline to entertain the present petition. The writ petition is dismissed. No costs.

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

**(Rajesh Shankar, J.)**

**April 02, 2026**

N.A.F.R.

Manoj/ Sharda/Cp.2

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