2026:CGHC:14234

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 32 of 2026

- M/s Rishi Kumar @ Sons (Huf) Having Bearing Gstin 22aaghr5969h1zt, Pan Aaghr5969h,through Its Karta/authorized Representative Mr. Ravi Agrawal, Son Of Ratan Kumar Agrawal, Aged 41 Years, Address A-1, C.G. Elite, 3rd Floor, Main Road Pandri, Raipur, Chhattisgarh- 492004

... Petitioner(s)

versus

1. State Of Chhattisgarh Through Secretary,department Of Commercial Tax (Gst), Mantralaya, Mahanadi Bhawan, Naya Raipur Chhattisgarh

2. The Joint Commissioner Of State Tax (Appellate Authority), Raipur Division-1 Chhattisgarh

3. The Assistant Commissioner Of State Tax Raipur Circle-7, Raipur Division-2, Chhattisgarh

... Respondent(s)

For Petitioner	:	Mr. Amit Agrawal, Advocate appearing though video-conferencing
For State	:	Mr. Anuradha Jain, Dy. G.A.

Hon'ble Shri Justice Rakesh Mohan Pandey

Order On Board

25.3.2026

1) At the very outset, learned State submits that members of Goods and Service Tax Appellate Tribunal (GSTAT), Chhattisgarh Bench have been notified and e-filing has already begun, therefore there

is efficacious alternative remedy available to the petitioner, who has approached this Court directly without exhausting the said remedy.

2) Taking into consideration the fact that there is efficacious alternative remedy available to petitioner to approach the Goods and Service Tax Appellate Tribunal (GSTAT), Chhattisgarh Bench and e-filing has already begun in the Tribunal, I am not inclined to entertain this petition. Consequently, this petition stands **dismissed**.

3) However, petitioner would be at liberty to prefer a duly constituted appeal before the learned Tribunal, if so advised.

Sd/-
(Rakesh Mohan Pandey)
JUDGE

Ajinkya