

HC: Writ Not Maintainable Against Well-Reasoned Adjudication Order

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REFER THE DECISION OF THE HON'BLE DELHI HIGH COURT IN THE CASE OF

Goyal Brothers v. Commissioner Delhi Goods and Service Tax - [2025] 175 taxmann.com 320 (Delhi)

Facts of the Case:

Petitioner: Goyal Brothers

The petitioner challenged an order passed by the adjudicating authority under GST through a writ petition.

The impugned order was detailed and passed after due consideration of all relevant facts and circumstances available before the authority.

Hon'ble High Court Judgement:

The Delhi High Court refused to interfere under writ jurisdiction, holding that the impugned order was a reasoned and adjudicated one.

The Court emphasized that the appropriate forum to challenge such an order is the appellate authority, as provided under the GST law.

Accordingly, the writ petition was dismissed with liberty to file an appeal before the appropriate authority.