

HC: Writ Dismissed as Alternate Remedy Available.

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REFER THE DECISION OF THE HON'BLE GUJARAT UTTARAKHAND HIGH COURT IN THE CASE OF

Shree Devidayal Metals vs. State of Gujarat Citation: (2025) 31 Centax 265 (Guj.)

Facts of the Case:

The petitioner's goods and vehicle were confiscated under GST laws.

Authorities alleged tax evasion on the grounds that:

- **Neither the petitioner's supplier nor the supplier's supplier was found at their registered business premises during a spot visit.**
- **The movement of goods was allegedly with the intent to evade tax.**

The petitioner challenged the action by filing a writ petition.

Hon'ble High Court Judgement:

The relationship between the petitioner and the suppliers was a disputed question of fact.

The High Court held that such factual disputes are better suited for adjudication by the appellate authority.

Accordingly, the writ petition was dismissed, and the petitioner was directed to avail alternate statutory remedy under GST law by filing an appeal.

Learning:

Courts discourage interference under writ jurisdiction when:

- **There exists a statutory appellate remedy, and**
- **The matter involves disputed facts, not pure questions of law.**