

## HC: Writ Petition Not Maintainable When Appeal Remedy Exists

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**REFER THE DECISION OF THE HON'BLE MADHYA PRADESH HIGH COURT IN THE CASE OF**

*Khalghat Sendhwa Tollways Pvt. Ltd. vs. Union of India Citation: (2025) 33 Centax 81 (M.P.)*

### **FACTS:**

An order was passed by the Superintendent of CGST against the assessee.

The assessee directly approached the High Court by filing a writ petition, instead of filing a statutory appeal.

The assessee argued that the order was against law, facts, and circumstances of the case.

### **Hon'ble High Court Judgement:**

The High Court held that such grounds could appropriately be examined by the appellate authority under the CGST Act.

Since no complex question of law was involved and an alternative statutory remedy of appeal was available, the writ petition was not maintainable.

**Accordingly, the writ petition was dismissed.**