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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 3648/2026 & CM APPL. 17790/2026

HOTEL BABYLON INN PVT LTD .....Petitioner

Through: Appearance not given

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Anurag Ojha, SSC with Mr Dipak Raj, Advocates
Mr. Raj Kumar Yadav and Ms. Gothwal, Advocates for R-UOI

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

O R D E R

% **30.04.2026**

1. The challenge in the petition is to the order dated 2nd September, 2025 passed by the Goods and Service Tax Appellate Authority, Principal Bench, New Delhi, Anti-Profiteering Division.

2. When confronted with the issue of availability of an alternate remedy, the petitioner invited our attention to the Division Bench judgment of this Court in the matter of ***Reckitt Benckiser India Pvt. Ltd. v. Union of India*** [2024 (82) G.S.T.L. 344 (Del)], particularly paragraph 141, which reads as follows:

> *"141. As discussed earlier, Rule 129 of the Rules, 2017 provides for a comprehensive mechanism for initiation and conduct of proceedings relating to anti-profiteering. The conscious provisioning of different layers of examination*

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> *which, in the first place, is purely fact-based clearly demonstrates that appropriate precautions and redressal measures are provided for in the Scheme of the Act, 2017 read with the Rules, 2017 in connection therewith on the subject of Anti-Profiteering. Consequently, there is no basis for contending that unbrindled powers have been given to the Authority or that there is a lack of appropriate redressal mechanism under the Scheme."*

3. In the aforesaid backdrop, learned counsel for the petitioner contends that no statutory remedy of appeal is prescribed and as such, the impugned order attains finality under the Statute, *i.e.*, the CGST Act, 2017. In such an eventuality, it is urged that the present writ petition is maintainable.

4. Issue notice to the respondents.

5. We direct *Mr. Anurag Ojha*, learned Senior Standing Counsel to appear for the respondents.

6. *Mr. Anurag Ojha*, learned Senior Standing Counsel disputes the aforesaid position and seeks time to prepare and address on maintainability of appeal.

7. List on 4th August, 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 30, 2026/*ay/sk*

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