

Dhaval Talati

30 Judgement on clarification on the alternative remedy for the Taxpayer to appeal in the absence of Tribunal Facts of the case The taxpayer intending to appeal against the order passed by the Revenue Department on various issues. However, in the absence of Tribunal even though the taxpayer has the option of appeal to Appellate Authority u/s 107 of CGST Act 2017, the taxpayer took the matter to the Bombay High Court. The learned counsel of the Revenue Department (Respondent), instead of arguing on the merits of the case claiming that the action of the taxpayer to put up the matter directly to high court is invalid. Response from Revenue Dep.....