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There is an unimaginable upsurge in Goods and Services Tax (GST) disputes owing to several factors which not only include incessant ambiguities and inconsistencies in the statutes, but also due to factors such as the non- constitution of a Goods and Services Tax Appellate Tribunal (GSTAT). Consequently, several Writ Petitions have been filed across several High Courts in the country. However, due to the non- satisfaction of the criterion on the basis of which a Writ Petition can be entertained, many such Writ Petitions have been dismissed. Such dismissals often result in significant loss of time and money for the aggrieved taxpayer which can be avoided with the correct route being adopted for dispute resolution of the respective GST dispute. As far as the grounds on which a Writ Petition can be entertained, the law is well- settled by judgments of the Supreme Court of India such as in Whirlpool Corporatio.....