

**HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT JAMMU**

WP (C) No. 2994/2026

M/s Takia Peer Construction and Engineer

.....Applicant(s)/Petitioner(s)

Through :- Mr. Mazher Ali Khan, Advocate

v/s

UOI and Others

.....Respondent(s)

Through :-

**CORAM: HON'BLE MR. JUSTICE SANJEEV KUMAR, JUDGE
HON'BLE MS. JUSTICE MOKSHA KHAJURIA KAZMI, JUDGE**

**ORDER
19.09.2026**

The order impugned, in this petition is appealable under Section 107 of the Goods and Service Tax Act, 2017, and, therefore, in the face of availability of efficacious statutory remedy envisaged under the Act, resort to extraordinary jurisdiction of this Hon'ble Court under Article 226 of the Constitution of India, is not permissible.

This petition is, accordingly, **dismissed** with liberty to the petitioner to avail the alternative remedy envisaged under the GST Act of 2017.

**(Moksha Khajuria Kazmi)
Judge**

**(Sanjeev Kumar)
Judge**

JAMMU
19.09.2026
Sapna