



2026:AHC:99158

**HIGH COURT OF JUDICATURE AT ALLAHABAD**

**WRIT TAX No. - 2375 of 2026**

M/S. R K Home Appliances

.....Petitioner(s)

Versus

Commissioner, State Tax And 2 Others

.....Respondent(s)

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Counsel for Petitioner(s) : Aanya Verma, Alok Saxena  
Counsel for Respondent(s) : C.S.C.

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**Court No. - 7**

**HON'BLE PIYUSH AGRAWAL, J.**

1. Heard learned counsel for the petitioner(s) and learned ACSC for the State - respondents.
2. At the very outset, learned ACSC raises a preliminary objection with regard to maintainability of the writ petition by submitting that now, the Central Government, vide order dated 24.09.2025, has constituted the GST Appellate Tribunal and its Members have also been appointed vide Office Order No. 03/2025 dated 26.12.2025 with a request to join their respective Benches by 21.01.2026.
3. He further submits that the Central Government, in exercise of powers conferred under section 111 of the GST Act, issued notification dated 24.04.2025 making rules for regulating the procedure and functioning of the GST Appellate Tribunal and therefore, against the impugned order, the petitioner has equally, efficacious alternative remedy of preferring an appeal before the GST Appellate Tribunal.
4. Learned counsel for the petitioner does not dispute the said fact.
5. In view of the above as well as the judgements of the Apex Court in *United Bank of India Vs. Satyawati Tondon & Others* [(2010) 8 SCC 110] (paragraph no. 43), *Radha Krishan Industries Vs. State of Himachal Pradesh & Others* [(2021) 6 SCC 771] (paragraph nos. 27.3 and 27.5) and *Varimadugu Obi Reddy Vs. B. Sreenivasulu & Others* [(2023) 2 SCC 168] (paragraph no. 36), the writ petition is dismissed on the ground of alternative remedy.

**May 1, 2026**  
Rahul Dwivedi/-

**(Piyush Agrawal,J.)**