

**HIGH COURT OF JUDICATURE FOR RAJASTHAN AT
JODHPUR**

D.B. Civil Writ Petition No. 1781/2026

Hannanth Petro Chem Private Limited, Having Its Registered Office At Near Power House Jail Well Bikaner Raj. 33401 Through Its Authored Representative Shri Anand Gandhi Son Of Ram Ratan Gandhi Aged About 45 Years R/o In Front Of Jail Well School Near Power House Bikaner Rajasthan

----Petitioner

Versus

1. Union Of India, Secretary, Ministry Of Finance Dept. Of Revenue North Block New Delhi 110001
2. State Of Rajasthan, Through The Joint Secretary (Tax) Finance Department 1St Floor Main Building Govt. Secretariat Jaipur Rajasthan 302005
3. Principal Chief Commissioner, Central Goods And Services Tax Ncr Building Status Circle C- Scheme Jaipur, Rajasthan 302005
4. Joint Commissioner, State Tax Gst Circle -B Bikaner Room Number 203,first Floor, Kar Bhawan Tulsi Circle, Bikaner 334001
5. Deputy Commissioner, State Tax Gst Circle B, Kar Bhawan, Tulsi Circle Bikaner.

----Respondents

For Petitioner(s) : Mr. Amit Kumar Purohit for
Mr. M.S. Purohit

For Respondent(s) : Mr. Mahaveer Bishnoi, AAG with
Mr. Harshwardhan Singh

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA

HON'BLE MR. JUSTICE BALJINDER SINGH SANDHU

Order

23/02/2026

1. Learned counsel for the petitioner submits that this is a second round of litigation, which he has been forced to take in-spite of the directions issued by this Court in D.B.C.W.P.

No.11995/2025 filed by him directing the respondents to dispose of and decide the Rectification Application under Section 161 of the C.G.S.T. Act, 2017 strictly in accordance with law and within a period of three months from today. The order has been passed on 06.11.2025 and while dealing with the Rectification Application, only the corrections relating to interest part have been made, however, it was a specific case of the petitioner in his Rectification Application to correct the order with regard to the ineligible ITC held to have been claimed by the petitioner from the supplier, whose Registration Certificate has been cancelled *ab initio*.

2. Learned counsel submits that the petitioner had already raised certain other submissions in his application but they have not been dealt with by the concerned authority in-spite of the directions of this Court.

3. Learned counsel appearing on behalf of the respondent-Department submits that all aspects were not to be dealt with. However, we are of the firm view that when this Court had passed a direction for deciding the Rectification Application, the same has to be examined on all aspects and a speaking order was required to be passed on all aspects.

4. We, therefore, direct the authorities to pass a comprehensive order apart from correction in the interest aspect. It is expected from the authority to also examine the other issues raised in the Rectification Application and pass a comprehensive order within a period of one month from today.

5. With the said observations, the writ petition is disposed of.

6. The order dated 06.11.2025 shall accordingly be modified to the aforesaid extent. It goes without saying that till the Rectification Application is decided, no recovery is required to be made.

(BALJINDER SINGH SANDHU),J (SANJEEV PRAKASH SHARMA),ACJ

125-poojadubey/-