

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

D.B. Civil Writ Petition No. 4216/2026

M/s Jagdamba Construction Co., Through Its Proprietor, Bajrang Singh, S/o Shri Sumer Singh, Aged About 65 Years, R/o Chhapara, Tehsil Ladnun, District Nagaur, Rajasthan - 341304. Gstin- 08Bhpps8027Q1Z7

----Petitioner

Versus

1. The State Of Rajasthan, Through The Principal Secretary, Finance Department (Tax Division), Government Secretariat, Jaipur, Rajasthan.
2. The Assistant Commissioner, State Tax, Ward-Ii, Circle-Nagaur, Office Of The Assistant Commissioner, Kar Bhawan, Infront Of Police Line, Nagaur, Rajasthan.
3. Union Of India, Through The Secretary, Ministry Of Finance (Department Of Revenue), North Block, New Delhi - 110001.

----Respondents

For Petitioner	:	Mr. Priyansh Arora
For Respondents	:	Mr. Mahaveer Bishnoi, AAG assisted by Mr. Harshvardhan Singh

**HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE BALJINDER SINGH SANDHU**

Order

24/02/2026

1. The petitioner before us has prayed as under:

"(i) quash and set aside the order dated 22.08.2025 (Annex.3) passed by the Respondent authority, whereby the Petitioner's rectification application has been rejected in a non-speaking, mechanical and arbitrary manner;
(ii) direct the Respondent authority to consider and decide the Petitioner's rectification application afresh, by passing a reasoned and speaking order, strictly in accordance with law, after duly considering the factual

*and computational errors pointed out by the Petitioner;
and*

(iii) declare the action of the Respondent Department in debiting the Petitioner's Electronic Credit Ledger on 28.11.2025 and in freezing the Petitioner's bank account during the pendency of proceedings, pursuant to the directions issued by the Respondent officer, as illegal, arbitrary and without authority of law;

(iv) direct the Respondents to restore/re-credit the amount so debited from the Petitioner's Electronic Credit Ledger, or in the alternative, direct that the said debit shall remain subject to the final outcome of the present writ petition;

(v) Any other order or direction which this Hon'ble Court deems just and proper may kindly be passed."

2. We notice that the petitioner had moved the rectification application seeking rectification of the demand raised, which was rejected by the respondents on 22.08.2025. No appeal was filed within the time prescribed under Section 107 of the CGST Act.

3. Learned counsel for the petitioner submits that another rectification application was moved by him before the authorities. He further submits that without deciding the second rectification application the respondents have recovered a part of the demand on 28.11.2025 and further petitioner's bank account has also been seized for making remaining recoveries. Learned counsel submits that the respondents may be directed to decide their second rectification application.

4. We find that as per law on the issue of demand, rectification application had already been submitted and the same has already been rejected. There is no scope for filing successive rectification application and, therefore, the department was not obliged to decide the second rectification application and the action taken for recovery cannot be said to be illegal or unjustified.

5. The writ petition is wholly misconceived and the same is accordingly dismissed.

6. All pending applications also stand disposed of.

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

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