



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



D.B. Civil Writ Petition No. 5565/2025

M/s Sachdeva Trading Company, (Proprietor Firm) Through Its
Proprietor Mr. Manish Sachdeva, Son Of Shree Kishan Chand,
Age 41 Years Having His Business Near Railway Crossing Kote
Gate, Bikaner, Rajasthan- Pin 334001

-----Petitioner

Versus

The Deputy Commissioner Of State Tax, Circle B, Kar Bhawan,
Tulsi Circle, Bikaner, Rajasthan

-----Respondent

Connected With

D.B. Civil Writ Petition No. 5484/2025

M/s Sachdeva Trading Company, (Proprietary Firm) Through Its
Proprietor Mr. Manish Sachdeva, Son Of Shree Kishan Chand,
Age 41 Years Having His Business Near Railway Crossing Kote
Gate, Bikaner, Rajasthan - Pin 334001.

-----Petitioner

Versus

The Deputy Commissioner Of State Tax, Circle B, Kar Bhawan,
Tulsi Circle, Bikaner, Rajasthan.

-----Respondent

For Petitioner(s)	:	Mr. A.K. Antony through VC. Ms. Adwaita Sharma.
For Respondent(s)	:	Mr. Mahaveer Bishnoi, AAG.

**HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE SANDEEP SHAH**

Order

18/07/2025

1. The matter comes up after the reply has been filed.
2. Learned counsel for the petitioner upon being asked as to why he has not filed an appeal in terms of Section 107(4) of the



GST Act, he submits that he wants to go there but timeline may be laid down for deciding the appeal.

3. Keeping in view that statutory remedy is available and the appellate body would be able to examine the aspects on factual arguments too, we allow the petitioner to withdraw these writ petitions with liberty to file an appeal. If an appeal is preferred within a period of one month henceforth, the Appellate Authority shall decide the appeal positively within a period of three months.

4. Learned counsel appearing for the respondent - State Tax undertakes to get the appeal decided accordingly. In view thereof, these writ petitions stand disposed of accordingly.

(SANDEEP SHAH),J

(SANJEEV PRAKASH SHARMA),J

1-2-sumer/-