

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

D.B. Civil Writ Petition No. 5579/2022

Hindustan Zinc Ltd., Rampura Agucha, Gulabpura, Distt. Bhilwara, Rajasthan Through Authorised Signatory Mr. Mukul Agarwal, Associate Vice-President (Finance), Age 44, S/o Shri Suresh Prakash Agarwal.

----Petitioner

Versus

1. Union Of India, Through The Secretary, Department Of Revenue, Ministry Of Finance, North Block, New Delhi - 110001.
2. Additional Director General, Directorate General Of Gst Intelligence, Jaipur Zonal Unit, C-62, Sarojini Marg, C Scheme, Jaipur - 302001.
3. Additional Director General (Adjudication), Directorate General of GST Intelligence Hqrs., West Block-VIII, Wing No. 6, 2nd Flor, R.k. Puram, New Delhi - 110066.
4. Central Board Of Indirect Taxes And Customs, Through The Chairman, Department Of Revenue, Ministry Of Finance, North Block, New Delhi - 11000.
5. Commissioner, CGST And Central Excise, Udaipur 142-B, Hiran Magri, Sector-11, Udaipur (Raj.).

----Respondents

Connected With

D.B. Civil Writ Petition No. 5671/2022,

D.B. Civil Writ Petition No. 5679/2022

For Petitioner(s)	:	Mr. Vinay Kumar Jain
For Respondent(s)	:	Mr. Rishabh Dadhich and Mr. Jitesh Kumar Suthar for Mr. Rajvendra Saraswat

**HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE SUNIL BENIWAL**

Order

27/04/2026

1. It is not disputed by either side that the controversy raised in the present writ petitions is akin to the one involved in ***D.B. Civil Writ Petition No. 5519/2022, Zawar Mines v. Union of India & Ors.***, i.e., whether issuance of a pre-show cause notice (Pre-SCN) prior to the

issuance of a show cause notice is mandatory in cases involving duty demands exceeding Rs. 50 lakhs.

2. The aforesaid petition (Zawar Mines) was disposed of by us vide a judgement dated 27.04.2026, relevant extract thereof is as under:-

“13. Thus, on the question of not following the mandatory procedural requirement of issuing pre-show cause notice, we reject the argument that in the present case, the revenue was exempt from the pre SCN by directly issuing SCN.

x-x-x-x-x

15. x-x-x Similar views have been expressed by various High Courts across the country. However, for the sake of brevity, those judgments are not being discussed herein, though citation of those cases is as below:

(i) Rochem Separation Systems (India) Pvt. Ltd. v. Union of India¹, Bombay High Court; (ii) Omaxe New Chandigarh Developers Pvt. Ltd. v. Union of India², Delhi High Court; (iii) Tube Investments of India Limited v. Union of India³, Madras High Court; (iv) Amadeus India Pvt Ltd v. PCCEST⁴, Delhi High Court

16. Being in agreement with the legal position enunciated by the various High Courts, we set aside the impugned show cause notice dated 22.10.2021, however, with liberty to the respondents to proceed afresh in accordance with law, including by issuing a pre-show cause notice.

17. Needless to observe, that the Petitioner shall be at liberty to respond thereto in accordance with law and all issues raised herein are kept open for adjudication by the Competent Authority.”

3. Accordingly, the instant writ petitions are also disposed of in same terms as the judgment, *ibid*.

4. For detailed reasons, read judgment rendered therein.

5. Pending application(s), if any, shall also stand disposed of.

(SUNIL BENIWAL),J

(ARUN MONGA),J

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1 W.P. No. 822/2021 (decided on 23.09.2025)
 2 W.P.(C) 12653/2019 (decided on 05.04.2021)
 3 W.P.No.18721 of 2019 (decided on 07.11.2019)
 4 2019 SCC OnLine Del 8437