



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

D.B. Civil Writ Petition No. 5432/2020

M/s. Royal Art And Exports, Through Its Proprietor Shri Abhishek Singhvi, Aged About 40 Years S/o Sh. Narpat Mal Singhvi, H-70 And 83, Iind Phase, Boranada, Industrial Area, Jodhpur (Raj.)

-----Petitioner

Versus

1. Union Of India, Through Its Revenue Secretary, Department Of Finance, 128-A North Block, New Delhi.
2. The Assistant Commissioner, Central Goods And Service Tax, Division-B, Jodhpur.

-----Respondents

For Petitioner(s)	:	Mr. Anjay Kothari Mr. Amit Sharma
For Respondent(s)	:	Mr. Rajat Arora

**HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE SANDEEP SHAH**

Order

05/05/2026

1. The petitioner herein seeks quashing of the order dated 08.02.2019 passed by Respondent No. 2, and the order dated 15.01.2020 passed by the Commissioner of Central Excise (Appeals), both of which rejected the petitioner's refund claims and subsequent appeals for the months of July 2017 and August 2017 under Section 107 of the Central Goods and Services Tax Act, 2017. The petitioner further seeks a direction to Respondent No. 2 to grant refund of the SGST, CGST, and IGST amounts as claimed, together with applicable interest.

2. Learned counsel for the respondents at the outset submits that a notification dated 17.09.2025 has been issued in furtherance of

constituting the Appellate Tribunal under the Act, fixing 30th June 2026 as the last date for filing appeals before the Appellate Authority.

3. He would thus submit that petition be rather disposed of by granting the petitioner liberty to file an appeal before the competent authority, with the protection available under Section 112(8) of the Act.

4. Learned Counsel for the petitioner also agrees to this suggestion and does not press the petition further in light thereof.

5. Accordingly, the petition is disposed of with liberty to the petitioner to file an appeal within three months from the date of constitution of the Tribunal. Such appeal shall be decided on its own merits and in accordance with law.

(SANDEEP SHAH),J

(ARUN MONGA),J

181-raksha/-