

HIGH COURT OF JUDICATURE FOR RAJASTHAN
JODHPUR

D.B. Civil Writ Petition No. 9487/2026

M/s Shree Karni Ma Construction

-----Petitioner

Versus

Union Of India

-----Respondent

For Petitioner(s)	:	Mr. Sharad Kothari Mr. Pranjul Mehta Mr. Kalpit Shishodia Mr. Mayank Taparia through V/C
For Respondent(s)	:	Mr. Mahaveer Bishnoi, AAG Mr. Harshwardhan Singh Mr. Rajvendra Saraswat Mr. Rishabh Dadhich Mr. J.K. Suthar

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

Order

07/05/2026

1. Learned counsel for the petitioner has drawn our attention to the summary of the order dated 31.12.2025 (Annexure-6) which is uploaded on the website and proceeded as the integral part and parcel of the detailed order.
2. He submits that the said summary has been uploaded on the web portal of the department and once the same is put on the website, it is considered as deemed service for all practical purposes to enable the assessee to take further recourse to the same.
3. He further submits that an unsigned summary so uploaded leaves much to desire and also the speculation as to whether the same is genuine or not. He further submits that in similar

circumstances, other High Courts in the country viz. Telangana High Court in the case of "**Water Tech Engineers vs. Assistant Commissioner of CGST & Ors.**", (*Writ Petition No.21072/2024*), Gauhati High Court in the case of "**Brahmaputra Tele Productions (P.) Ltd. vs. State of Assam**" (*WP (C) No.1270/2026*) and High Court of Andhra Pradesh in "**SRK Enterprises vs. Assistant Commissioner (ST)**" (*Writ Petition No.29397/2023*) had occasion to deal with same controversy. It has been unanimously held that the summary of the order is since integral part of the main order itself, it has to be signed by the competent authority before being uploaded.

4. Apart therefrom, he submits that a single composite show cause notice has been issued for multiple financial years i.e. ranging from 2018-2019 to 2024-2025.

5. Issue notice.

6. Learned counsels for the respondents accept notice. Service is thus dispensed with.

7. To be heard with D.B. Civil Writ Petition No.417/2026 on 02.07.2026.

8. Meanwhile, interim protection in same terms as in D.B. Civil Writ Petition No.6244/2026.

(SANDEEP SHAH),J

(ARUN MONGA),J