

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

D.B. Civil Writ Petition No. 9984/2026

Annapurna Marbles, Through Its Proprietor Minakshi W/o Sh. Ranjeet Singh, Aged About 55 Years, Of The Address 133, Dr. Sampurnand Colony, Sirohi, Rajasthan - 307001

-----Petitioner

Versus

1. Union Of India, Ministry Of Finance, Department Of Finance, Through Its Secretary (Finance), Jeevan Deep Building, Sansad Marg, New Delhi-110001
2. The State Of Rajasthan, Department Of Finance, Through Its Secretary, State Goods And Service Tax Department, Jaipur, Rajasthan.
3. The Additional Commissioner, Central Goods And Services Tax, New Jodhpur Industrial Area, Jodhpur-342003 (Raj.).
4. The Office Of Superintendent, Central Goods And Services Tax Range - Xxi, Shanti Nagar, Rajhans Marg, Sirohi 307001 (Raj.).

-----Respondents

For Petitioner(s)	:	Ms. Madhu Khatri for Mr. Surendra Thanvi Mr. Abhishek Bohra
For Respondent(s)	:	Mr. Mahaveer Bishnoi, AAG Mr. Rajat Arora for CGST

**HON'BLE MR. JUSTICE INDERJEET SINGH
HON'BLE MR. JUSTICE SANDEEP TANEJA**

Order

26/05/2026

1. By this writ petition, the petitioner has challenged the order dated 25.02.2026 passed by the Appellate Authority.
2. Learned AAG appearing on behalf of the respondent submits that petitioner is having an alternative remedy of further appeal

before the GST Tribunal under Section 112 of the Central Goods and Service Tax Act, 2017.

3. In that view of the matter, we disposed of this writ petition giving liberty to the petitioner for filing appeal before the GST Tribunal.

4. In the event of appeal being filed by the petitioner within a period of 30 days, the Tribunal is directed to decide the same on merits without entering in the question of limitation in filing the appeal.

(SANDEEP TANEJA),J

(INDERJEET SINGH),J