

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

D.B. Civil Writ Petition No. 9684/2026

M/s Trimurti Sugandh, A Partnership Firm Having Its Principal Place Of Business At E-7A, Riico City, Mandore, Jodhpur, Rajasthan - 342026, Through Its Partner Nilesh Bhavanji Katira, Aged About 51 Years, R/o Flat No. 31/32, 1St Floor, B-Wing, Mirani Nagar, Gg Road, Mulund West, Mumbai, Maharashtra - 400080.

-----Petitioner

Versus

1. Union Of India, Through The Secretary, Ministry Of Finance, Department Of Revenue, North Block, New Delhi - 110001.
2. Central Board Of Indirect Taxes And Customs (Cbic), Through Its Chairman, North Block, New Delhi - 110001.
3. The Principal Chief Commissioner, Central Goods And Services Tax And Central Excise, Rajasthan Zone, Jaipur.
4. The Commissioner, Central Goods And Services Tax And Central Excise, Jodhpur Commissionerate, Jodhpur.
5. Assistant / Deputy Commissioner, Central Goods And Services Tax And Central Excise, Division - Cgst Division Nagaur, Gst Range - Xi.

-----Respondents

For Petitioner(s)	:	Mr. Mayank Taparia Mr. Sharad Kothari Mr. Priyansh Arora
For Respondent(s)	:	Mr. Bharat Vyas, ASG (through V/C) Mr. Vaibhav Bhansali Mr. Rajvendra Saraswat

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

Order

05/05/2026

1. Our attention has been drawn to the observations made by the Delhi High Court in W.P. (C) 2129/2026 & CM APPL.

10354/2026 "Vinod J. Sharma vs. Union of India & Ors." vide order dated 16.02.2026 as well as by the Allahabad High Court in Writ TAX No.1902/2026 "Vivabo Product Private Limited vs. Union of India & Ors." vide order dated 01.04.2026, wherein similar petitions have been filed assailing the constitutional amendment.

2. Having heard the learned counsels appearing on behalf of both sides, we are of the view that the matter requires consideration.

3. Issue notice. Since, on advance service, official respondents are already represented, service is dispensed with.

4. Mr. Bharat Vyas, learned ASG appears on advance service through VC.

5. Reply be filed.

6. To be heard with D.B. Civil Writ Petition No. 8201/2026 on 13.07.2026.

7. Meanwhile, subject to compliance of the Health Security se National Security Cess Rules, 2026 (Annexure-5), no coercive steps shall be taken by the respondents.

(SANDEEP SHAH),J

(ARUN MONGA),J