



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

D.B. Civil Writ Petition No. 9966/2026

M/s Shivvidit Merchant Private Limited, Having Its Registered Office At Shop No.01, Swadeshi Market, Gandhi Nagar, Bhilwara, Bhilwara, Rajasthan, 311001, Through Its Director Shri Harshit Tripathi S/o Shri Ashwani Kumar Tripathi, Aged 26 Years, Resident Of 19, Gujar Mohalla, Near Session Court, Bhilwara Rajasthan 311001.

----Petitioner

Versus

1. Union Of India, Through Secretary Finance (Revenue), Ministry Of Finance, Department Of Revenue, Government Of India, Shastri Bhawan, New Delhi-110001.
2. Joint Commissioner, Central Goods And Service, Udaipur, Gst Bhawan, H-Block, 100Ft Road, Sector-14, Udaipur-313001 E-Commr-Cexudaipur@nic.in
3. Additional Commissioner, Central Goods And Service, Udaipur, Gst Bhawan, H-Block, 100Ft Road, Sector-14, Udaipur-313001.
4. Central Board Of Indirect-Taxes And Custom (Cbic), Through Chairman, North Block, New Delhi. E-Chmn-Cbic@gov.in

----Respondents

For Petitioner(s)	: Mr. Prateek Gattani
For Respondent(s)	: Mr. Kuldeep Vaishnav
	Mr. Niles Choudhary

HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE SANDEEP SHAH
Order(Oral)

08/05/2026

Per: Arun Monga, J.

1. Under challenge herein is an order dated 09.12.2025 (Annexure-4) passed by the Joint Commissioner, Central Goods and Services Tax, Udaipur. By the said order, a penalty has been imposed on the petitioner by holding that there was wrongful availing of Input Tax Credit (ITC) amounting to Rs. 34,79,565/- without there being actual receipt of goods.
2. Heard and perused the case file.



3. At the outset, learned counsels for the respondents objects to the maintainability of the petition herein, stating that the alternative remedy as provided under Section 107 of CGST Act, 2017 has not been availed.

4. Statutory remedy by way of an appeal under Section 107 of the CGST Act, 2017 before the Appellate Authority is provided against the impugned order dated 09.12.2025. Section 107 reads as under:-

“Section 107. Appeals to Appellate Authority.-

(1) Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by an adjudicating authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.

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5. In view of the aforesaid, we are not inclined to directly entertain the writ petition without the petitioner exhausting its alternative statutory remedy.

6. Accordingly, the writ petition is dismissed with liberty to the petitioner to raise all his grounds, legal and factual before the appellate authority.

7. In the parting, in exercise of jurisdiction under Article 226 of Constitution of India, it is directed that time taken before this Court shall be excluded by the Appellate Authority while calculating limitation period to entertain the appeal under Section 107, *ibid*.

8. All pending applications stand disposed off.

(SANDEEP SHAH),J

6-mohit/charul/-

(ARUN MONGA),J