RAJASTHAN HIGH COURT
सत्यमेव जयते

HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

D.B. Civil Writ Petition No. 11860/2025

M/s Sante Triumph Llp, Having Its Registered Place Of Business At E-274A, Mia, Ii Phase, Basni, Jodhpur, Rajasthan Through Its Authorized Signatory Through Its Authorized Signatory Shri Anil Kumar Hissaria S/o Shiv Kumar Hissaria, Aged About 62 Years, R/o A-46, Opposite Shri Ram Vatika, P.w.d. Colony, Jodhpur (Rajasthan)-342001.

----Petitioner

Versus

1. State Of Rajasthan, Through Principal Secretary, Finance Department (Tax Division), 1St Floor, Main Building, Gate-2, Government Secretariat, Jaipur (Rajasthan)- 302005.
2. Joint Commissioner (State Tax), Business Audit - Ii, Zone - Jodhpur-I, Room No. 233, 1St Floor, Kar Bhawan, Kachahari Parisar, Paota, Jodhpur Email-Vkvyas.ctd@rajasthan.gov.in
3. Union Of India, Through Secretary, Ministry Of Finance, Department Of Revenue, Room No. 46, North Block, New Delhi-110001.

----Respondents

For Petitioner(s)	:	Mr. Rajesh Joshi, Sr. Adv. with Mr. Prateek Gattani
For Respondent(s)	:	Mr. Mahaveer Bishnoi, AAG with Mr. Harshvardhan Singh

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HON'BLE DR. JUSTICE PUSHPENDRA SINGH BHATI
HON'BLE MR. JUSTICE ANUROOP SINGHI

Order

07/10/2025

1. Learned Senior Advocate Mr. Rajesh Joshi submits that the order dated 27.02.2025 (Annexure-9) passed against the present petitioner is beyond jurisdiction of the Authority. Learned counsel

for the petitioner relied upon the circular dated 12.03.2022. The relevant part of the circular reads as follows:-

> *"6. The Central Tax officers of Audit Commissionerates and Directorate General of Goods and Services Tax Intelligence (hereinafter referred to as "DGGI") shall exercise the powers only to issue show cause notices. A show cause notice issued by them shall be adjudicated by the competent Central Tax officer of the executive Commissionerate in whose jurisdiction the noticee is registered when such cases pertain to jurisdiction of one executive Commissionerate of Central Tax only."*

2. Learned Additional Advocate General Mr. Mahaveer Bishnoi however submits that the proper Officer as defined under Section 2 (91) has passed the order and moreover, the scheme of Section 73 of the Central Goods and Services Tax Act, 2017 has been followed.

3. The matter requires consideration.

4. Issue notice.

5. Mr. Mahaveer Bishnoi, learned Additional Advocate General is already representing all the respondents.

6. Service is, therefore, complete.

7. List the matter after four weeks.

8. In the meanwhile, effect and operation of the order dated 27.02.2025 shall remain stayed. However, the petitioner shall be required to deposit 10% of the total liability with the respondents.

(ANUROOP SINGHI),J **(DR. PUSHPENDRA SINGH BHATI),J**

8-suraj/-