

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

D.B. Central/excise Appeal No. 2/2026
CNR: RJHC011139462025
URN: EXCIA / 5U / 2026

M/s Bajaj Resources Limited

----Appellant

Versus

Commissioner Of Central Excise And Service Tax

----Respondent

For Appellant(s)	:	Mr. Sharad Kothari Mr. Dinesh Kumar Bishnoi Mr. Kalpit Shishodia Mr. Pranjul Mehta
For Respondent(s)	:	Mr. Kuldeep Vaishnav

**HON'BLE MR. JUSTICE MUNNURI LAXMAN
HON'BLE MR. JUSTICE ANUROOP SINGHI**

Order

06/07/2026

At the time of hearing on the substantial question of law, in support of the ground of perversity so as to give rise to the substantial question of law, the learned counsel appearing on behalf of the petitioner submit that the foundation for rejection of claim of the petitioner was on the assumption that the petitioner has not filed any material before the appellate authority to establish that service tax was not reverted back to the recipients of services. According to the petitioner, evidences were filed before the appellate authority/Tribunal in the form of books of accounts and account transaction details in addition to the certificate issued by the Chartered Accountant, which were not considered and adverse findings on unjust enrichment were recorded by the appellate authority.



In the light of such material evidence, this Court deems it fit to call for the record of the Commissioner (Appeals) and Appellate Tribunal.

List the matter on 01.08.2026.

(ANUROOP SINGHI),J

(MUNNURI LAXMAN),J

JAYANT KUMAR /40