

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 1025/2026

M/s. Balaji Cement Agency, Through Its Proprietor Khemchand Yadav S/o Sh. Murlidhar Yadav Aged About 43 Years, Registered Office At H. No. 08, Bus Stand, Paota, Kotputli, Jaipur, Rajasthan 303106.

----Petitioner

Versus

1. Union Of India, Through Its Secretary, Ministry Of Finance, Department Of Revenue, North Block, New Delhi-110001.
2. State Of Rajasthan, Through Its Secretary, Department Of Finance, 1St Floor, Main Building, Government Secretariat, Jaipur, Rajasthan.
3. Central Board Of Indirect Taxes And Customs, Through Its Chairman, Department Of Revenue, Government Of India, Ministry Of Finance, North Block, New Delhi 110001.
4. Principal Commissioner, Central Goods And Services Tax, And Central Excise Commissionerate, New Central Revenue Building, Statute Circle, Jaipur, Rajasthan 302005.
5. Additional Commissioner, Central Goods And Services Tax, And Central Excise Commissionerate, New Central Revenue Building, Statute Circle, Jaipur, Rajasthan 302005.
6. Joint Commissioner, Central Goods And Services Tax, And Central Excise Commissionerate, New Central Revenue Building, Statute Circle, Jaipur, Rajasthan 302005.

----Respondents

Connected With

D.B. Civil Writ Petition No. 4817/2026

Chetan Cabletronics Private Limited, Through Its Director And Authorized Signatory Mr. Rakesh Goyal Son Of Shri Satya Narayan Goyal, Having Registered Office At E-445, Chopanki Industrial, Bhiwadi, District Alwar, Rajasthan - 301707

----Petitioner

Versus

1. Union Of India, Through Its Secretary, Ministry Of Finance, Department Of Revenue, North Block, New Delhi-110001.
2. State Of Rajasthan, Through Its Secretary, Department Of Finance, 1St Floor, Main Building, Government Secretariat, Jaipur, Rajasthan.
3. Central Board Of Indirect Taxes And Customs, Through Its Chairman, Department Of Revenue, Ministry Of Finance, Government Of India, North Block, New Delhi - 110001.
4. Additional Director, Directorate General Of Goods And Services Tax Intelligence, Meerut Zonal Unit, Ground Floor, Opposite Shaheed Park, Near Ashok Ki Lat, Delhi Road, Meert - 25001.
5. Principal Commissioner, Central Goods And Services Tax, And Central Excise Commissionerate, New Central Revenue Building, Statute Circle, Jaipur, Rajasthan - 302005.
6. Additional Commissioner, Central Goods And Services Tax, And Central Excise Commissionerate, New Central Revenue Building, Statute Circle, Jaipur, Rajasthan - 302005.

----Respondents

For Petitioner(s)	:	Mr. Divay Prakash Modi, Adv. Mr. G.G. Gupta, Adv.
For Respondent(s)	:	Ms. Mahi Yadav, AAG with Mr. Rohan Mittal, Mr. Ajay Shukla, Adv. With Mr. Raghav Sharma, Adv. Mr. Shivam Sharma, Adv. Ms. Jyoti Sharma, Adv. Mr. Pawan Pareek Mr. Rakesh Choudhary, Adv. for Mr. Bharat Vyas, ASG

HON'BLE MR. JUSTICE INDERJEET SINGH
HON'BLE MR. JUSTICE ASHOK KUMAR JAIN

Order

30/04/2026

Admittedly, the petitioners are having alternative remedy of appeals before the Appellate Authority under Section 107 of the CGST Act.

In that view of the matter, these petitions stand disposed of.

In the event of appeals being filed by the petitioners, the Appellate Authority is directed to decide the appeals on merits. The petitioners are at liberty to raise all legal/factual grounds before the Appellate Authority.

If the appeals are filed within a period of thirty days, the Appellate Authority is directed to decide the same without going into the question of limitation.

(ASHOK KUMAR JAIN),J

(INDERJEET SINGH),J