

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 2744/2026

M/s. DNC Infrastructure Private Limited & Anr.

-----Petitioners

Versus

Union of India & Ors.

-----Respondents

For Petitioner(s)	:	Mr. Deepak Gupta Mr. Pawan K Pahwa & Mr. Divay Prakash Modi
For Respondent(s)	:	Mr. Kuldeep Singh Rathore, AAAG with Mr. Rohan Mittal. Mr. Akshay Bhardwaj with Ms. Asmita Sharma & Mr. Mohit Kumar Soni

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA
HON'BLE MRS. JUSTICE SANGEETA SHARMA

Order

12/02/2026

1. Learned counsel submits that the proper Officer has been assigned for dealing with penalties in respect of certain offences under Section 122 Central Goods and Services Tax Act, 2017 (for short 'CGST Act') *vide* Circular dated 27.10.2025 by the Central Board of Indirect Taxes & Customs.
2. Prior to 27.10.2025, any notice given under Section 122 CGST Act would therefore be incompetent and any consequential action taken on the basis of the incompetent notice would also be vitiated.
3. Issue notice.
4. Mr. Kuldeep Singh Rathore, learned counsel accepts notice on behalf of the respondent No.2.

5. Mr. Akshay Bhardwaj, learned counsel accepts notice on behalf of the respondent Nos.4, 5 and 6.
6. Office is directed to issue notice to the remaining respondent Nos.1 and 3.
7. Learned counsel appearing for the respondents shall also file their reply.
8. List this case on 05.03.2026.
9. Meanwhile, no coercive steps shall be taken against the petitioners.

(SANGEETA SHARMA),J

(SANJEEV PRAKASH SHARMA),ACTING CJ