HIGH COURT OF JUDICATURE FOR RAJASTHAN BENCH AT JAIPUR

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

1. M/s. Dnc Infrastructure Private Limited, Through Its Managing Director Dirishala Naresh Chowdary, Having Registered Office At 13A, Parvati Nagar Extension, Janpath, Shyam Nagar, Jaipur, Rajasthan - 302019.
2. Shri Dirishala Naresh Chowdary, Managing Director Of M/s. Dnc Infrastructure Private Limited Flat No.115, House No. 1-62/1, K Square, Kavuri Hills, Madhapur Road, Hyderabad, Telangana - 500 034

----Petitioners

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. Goods And Services Tax Council, Through Its Revenue Secretary, 5Th Floor, Tower Ii, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
4. Principal Director, Directorate General Of Goods And Services Tax Intelligence, 5Th Floor, Tower Ii, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
5. Additional Director, Directorate General Of Goods And Services Tax Intelligence, Hyderabad Zonal Unit, H. No. 1-63/2/212, Plot Nos. 211 And 212, Block - B, Kavuri Hills, Guttala Begumpet, Madhapur, Hyderabad - 500033.
6. Joint Commissioner, Cgst And Central Excise Commissionerate, N.c.r Building, Statue Circle, C - Scheme, Jaipur - 302005.

----Respondents

For Petitioner(s)	:	Mr. Divay Prakash Modi
For Respondent(s)	:	Ms. Mahi Yadav, AAG Mr. Kuldeep Singh Rathore Mr. Akshay Bhardwaj

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

Order

29/04/2026

1. This writ petition has been filed by the petitioner with following prayers:

> *It is, therefore, most respectfully prayed that this Hon'ble Court may graciously be pleased to:*
>
> *i) Issue writ of Certiorari for quashing: Show Cause Notice No. 11/2024-25-GST dated 30.04.2024 along with Form GST DRC-01 of even date (Annexure P-2), and Subsequent and consequential Order No. 33 (GST) JP/AY/2025-26 dated 02.11.2025 (Annexure P-5) passed by the respondent no. 6 i.e. Joint Commissioner, on the ground that the proceedings initiated under Section 122 Goods and Services Tax Act, 2017, pursuant to the said Show Cause Notice Dated 30.04.2024 (Annexure P-2), were issued by Respondent No. 5, who, at the relevant time, was not the "proper officer" within the meaning of Section 2(91) CGST Act. The absence of lawful assignment of functions is evident from Circular No. 254/11/2025-GST dated 27.10.2025 (Annexure P-9), thereby rendering the impugned proceedings ultra vires the statute and legally unsustainable.*
>
> *ii) Pass such or similar order as deem fit in the peculiar facts and circumstances of the case.*

2. By this writ petition, the petitioner has challenged the show cause notice as well as original order passed by the adjudicating authority.

3. Learned counsel for petitioner submitted that no opportunity of cross-examination was given to the petitioner.

4. Learned counsel for respondent(s) opposed the submissions and submitted that the petitioner is having an alternative remedy of appeal against the order dated 02.11.2025 passed by the adjudicating authority.

5. Learned counsel for respondent(s) has relied upon judgment of Hon'ble Supreme Court in case of **M/s. Trillion Lead Factory Private Ltd. Vs. Superintendent of Central Tax, Special Leave to appeal (C) No. 7101/2026 decided on 27.02.2026** wherein it has been held as under:

> "It is trite law that no writ lies against an issuance of show cause notice and such writ petition would not be maintainable. This position has been explained to by this Court in the case of Secretary, Ministry of Defence and Ors. Vs. Prabhash Chandra Mirdha, (2012) 11 SCC 565 and in the judgment of Commr. of Central Excise Commissionerate Vs. M/s. Krishna Was (P) Ltd., in Civil Appeal No. 8609/2019 disposed of on 14.11.2019 vide Paragraph-2."

6. Learned counsel for respondent(s) further placed reliance upon judgment of the Division Bench of this Court in case of **Tanushree Logistics Private Limited. Vs. State of Rajasthan (D.B. Civil Writ Petition No. 17550/2022 decided on 07.12.2022)** wherein the Division Bench has already considered the provision of appeal under Section 107 of CGST Act and observed that alternative remedy of appeal is available to the petitioner before the appellate authority.

6. Heard learned counsel for the parties and perused the material placed on record.

7. Considering the fact that the petitioner is having statutory alternative remedy of appeal under Section 107(1) of the CGST

Act before the appellate authority, we are not inclined to interfere in this matter.

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

(ASHOK KUMAR JAIN),J (INDERJEET SINGH),J

JYOTI /19