

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 3264/2026

Anil Agarwal S/o Sada Lal Agarwal & anr.

-----Petitioner

Versus

The Additional Commissioner & ors.

-----Respondents

For Petitioner(s)	:	Mr. Sanjay Jhanwar, Sr. Adv. with Mr. Wilson Joy & Mr. Aditya Sharma
For Respondent(s)	:	Ms. Mahi Yadav, AAG with Mr. Rohan Mittal Ms. Yuvika Pilania, AGC Mr. Ajay Shukla with Mr. Shivam Sharma & Ms. Jyoti Sharma

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

Order

25/03/2026

1. Learned counsel for the petitioner submits that the statements were recorded although, the provision under Section 70 of the Central Goods and Services Tax Act, 2017 (for short 'the Act') has been accounted giving the power to the Revenue GST only with effect from 16.08.2024 by amending Section 70 of the Act.
2. Learned counsel for the petitioner further submits that the petitioners were not provided opportunity to cross examine the witnesses which is mandatory in law and results in the order being violative of principles of natural justice.
3. He further submits that the penalty has been imposed in terms of Section 122 (1A) of the Act on account of amendment of

Input Tax Credit (ITC) of entities not relating to the petitioner No.1 and without fulfilling the pre requisite retention of benefit as required under the provisions.

4. Issue notice to the respondents in the writ petition as well as stay application.

5. Learned Additional Advocate General Ms. Mahi Yadav & Mr. Ajay Shukla, Advocate, accept notices on behalf of the respondents.

6. As the penalty order has already been passed, we restrain the respondents from taking any coercive steps against the petitioner till the next date.

7. Meanwhile, reply may be filed by the respondents.

8. List this case again after four weeks.

(SHUBHA MEHTA),J

(SANJEEV PRAKASH SHARMA),ACTING CJ