

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 3164/2026

1. Network Pharma, Plot No. 3/327, Basement, Malviya Nagar Road, Jaipur- 302017, Rajasthan. (Previous Address B10 Adarsh, Khasa Kothi Circle, Bani Park, Jaipur) Through Partner Mr. Mahinder Pal Singh
2. Mahinder Pal Singh Son Of Late Hardev Singh Gandok, Aged About 61 Years, Partner In M/s. Network Pharma, Plot No. 3/327, Basement, Malviya Nagar Road, Jaipur- 302017, Rajasthan.

----Petitioners

Versus

1. State Of Rajasthan, Through Principal Secretary, Department Of Commercial Taxes, Rajasthan, Secretariat, Jaipur, Rajasthan 302015.
2. The Assistant Commissioner Of State Tax, Division-Ii, Circle-H, Jaipur- First, Rajasthan, At 223, First Floor, Zonal Kar Bhawan, Jhalana Institutional Area, Jaipur- 302004.
3. Union Of India, Through The Finance Secretary, Ministry Of Finance, Department Of Revenue, North Block, New Delhi 110001

----Respondents

For Petitioner(s)	:	Mr. Rahul Joshi
For Respondent(s)	:	Ms. Mahi Yadav, AAG assisted by Mr. Rohan Mittal Ms. Harshita Verma Mr. Pawan Pareek for Respondent No. 3

HON'BLE MR. JUSTICE INDERJEET SINGH
HON'BLE MR. JUSTICE RAVI CHIRANIA
Order

24/02/2026

1. This writ petition has been filed by the petitioner, challenging the order dated 22.08.2024 as well as the auction notice No.503 dated 20.12.2025.

2. Admittedly, the petitioner is having alternative efficacious remedy of appeal under Section 107 of the CGST Act against the order dated 22.08.2024.

3. In that view of the matter, we are not inclined to entertain this writ petition, hence this writ petition is disposed of. However, the petitioner is at liberty to avail the alternative remedy available to him under the law.

4. In the event, an appeal is filed by the petitioner, the concerned authority is directed to decide the appeal expeditiously in accordance with law.

(RAVI CHIRANIA),J

(INDERJEET SINGH),J