

  
**HIGH COURT OF JUDICATURE FOR RAJASTHAN**  
**BENCH AT JAIPUR**

D.B. Civil Writ Petition No. 7902/2025

M/s Choudhary Metals  
-----Petitioner  
Versus  
Union Of India  
-----Respondent

Connected With

D.B. Civil Writ Petition No. 9782/2024

M/s Nandini Sales Corporation  
-----Petitioner  
Versus  
Union Of India  
-----Respondent

D.B. Civil Writ Petition No. 9794/2024

M/s Nandini Sales Corporation  
-----Petitioner  
Versus  
Union Of India  
-----Respondent

D.B. Civil Writ Petition No. 1367/2025

M/s Hari Om Steel  
-----Petitioner  
Versus  
Union Of India  
-----Respondent

D.B. Civil Writ Petition No. 3006/2025

M/s Shree Bhagwati Steels  
-----Petitioner  
Versus  
Union Of India  
-----Respondent

D.B. Civil Writ Petition No. 3492/2025

M/s Aashi Enterprises  
-----Petitioner  
Versus  
Union Of India  
-----Respondent

D.B. Civil Writ Petition No. 5484/2025

M/s Noble Metalloys Private Limited



-----Petitioner

Versus

Union Of India

-----Respondent

D.B. Civil Writ Petition No. 6890/2025

M/s Shree Bhagwati Steels

-----Petitioner

Versus

Union Of India

-----Respondent

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| For Petitioner(s) | : | Mr. Ravi Gupta, Advocate.<br>Mr. Vagish Kumar Singh, Advocate.<br>Mr. Anupam Bhargava, Advocate.                                                                                                                                                              |
| For Respondent(s) | : | Ms. Mahi Yadav, Additional Advocate<br>General assisted by Mr. Rohan Mittal,<br>Advocate.<br>Mr. Kinshuk Jain, Senior Standing<br>Counsel for CBIC.<br>Ms. Jaya Pathak, Advocate on behalf<br>of Mr. Sandeep Pathak, Advocate.<br>Mr. Pawan Pareek, Advocate. |

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

**Order**

**22/04/2026**

Arguments heard and concluded.

Judgment reserved.

(ASHOK KUMAR JAIN),J

(INDERJEET SINGH),J