HIGH COURT OF JUDICATURE FOR RAJASTHAN BENCH AT JAIPUR

D.B. Civil Writ Petition No. 4448/2026

K.k. Oil Company, Having Office At Nathuthala, Near Bus Stand, Bhanwta, Pisangan, Ajmer, Rajasthan - 305206, Through Its Proprietor, Shri Rafik Khan S/o Shri Bhanwaru Khan Aged About 53 Years R/o Nathuthala, Dodiyana, Ajmer, Jethana, Rajasthan - 305207

----Petitioner

Versus

1 Joint Commissioner (State Tax), Circle - B, Enforcement Wing - 1, State Tax - Rajasthan, Jaipur, Room No. 410, 3Rd Floor, Kar Bhawan, Ambedkar Circle, Jaipur - 302005

2 Commissioner (Appeals), State Goods And Service Tax Department, Jaipur, Rajasthan

3 The Union Of India, Ministry Of Finance, Department Of Revenue, Room No. 46, North Block, New Delhi - 110 001, Through Its Secretary.

4 State Of Rajasthan, Through The Joint Secretary (Tax), Finance Department, 1St Floor, Main Building, Government Secretariat, Jaipur - 302005, Rajasthan

----Respondents

For Petitioner(s)	:	Mr. Prateek Kedawat
For Respondent(s)	:	Ms. Mahi Yadav, AAG assisted by Mr. Rohan Mittal, AAAG Mr. Yuvraj Singh Rajawat

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

HON'BLE MR. JUSTICE BIPIN GUPTA

Order

05/05/2026

1. Learned counsel for the petitioner has relied on the order passed by the Hon'ble Apex Court in the case of **M/s Simla Gomti Pan Products Pvt. Ltd. Vs. Commissioner of State Tax, UP & Ors. (Petition for Special Leave to Appeal**

RAJASTHAN HIGH COURT

No.5266/2026), to submit that the petition, assailing the order of assessment under Section 74 of the Goods & Services Tax Act, 2017 (for short 'the Act of 2017'), may be entertained.

2. Taking into consideration the said judgment, we find that there were two assessment orders and the total liability of the concerned petitioner before the Hon'ble Apex Court is Rs.159 crores, of which the principal amount comes to Rs.67 crores and in the said light, the Hon'ble Apex Court directed to deposit Rs.3.5 crores which appears to be a pre-deposit instead of Rs.67 crores.

3. Be that as it may, so far as provision of Section 107 of the Act of 2017 is concerned, the same is not under challenge before us and therefore, the petitioner would be well advised to deposit the 10% requisite amount. If such an amount is deposited within a period of one month from today, the appeal shall be entertained and decided on merits by the Appellate Forum within a period of six months thereafter.

4. No coercive steps shall be taken in view of the pre-deposit.

5. The writ petition is, accordingly, disposed of.

(BIPIN GUPTA),J (SANJEEV PRAKASH SHARMA),ACTING CJ

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