HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 3823/2026

M/s Mahesh Granite, K H No. 278/7, Near Rodi Crusher, Industrial Area, Jaipur Road Bypass, Kishangarh, Ajmer, Rajasthan - 305801, Through Its Proprietor - Smt. Tara Devi Pareek.

----Petitioner

Versus

1. The Union Of India, Through Finance Secretary, North Block, Central Secretariat, New Delhi- 110001.
2. The State Of Rajasthan, Through Secretary, Department Of Commercial Taxes, Government Of Rajasthan, Secretariat, Jaipur, Rajasthan.
3. The Deputy Commissioner, State Tax Department, Circle - Kishangarh, Ajmer.
4. Additional Commissioner, Appellate Authority, State Tax, Ajmer,rajasthan

----Respondents

For Petitioner(s)	:	Mr. Aman Pareek.
For Respondent(s)	:	Ms. Mahi Yadav, AAG assisted by Mr. Rohan Mittal. Mr. Shiv Kumar.

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

Order

20/04/2026

The present writ petition has been filed by the petitioner challenging the order dated 29.10.2025 passed by the Appellate Authority, whereby the appeal preferred by the petitioner has been dismissed on the ground of limitation.

Learned counsel appearing on behalf of the petitioner has relied upon the judgment passed by a Co-ordinate Bench of this

Court in the matter of **M/s V.R. India Trader Vs. State of Rajasthan & Ors.** (D.B. Civil Writ Petition No. 15759/2024), decided on 13.11.2024.

Learned counsel further submits that the Appellate Authority has not recorded any finding regarding the communication of the order to the petitioner.

Per contra, learned counsel for the respondents has opposed the submissions made by the counsel for the petitioner.

Having considered the facts and circumstances of the present case as well as the judgment rendered by the Co-ordinate Bench of this Court in M/s V.R. India Trader (supra), we are of the view that no finding has been recorded by the Appellate Authority with respect to the communication of the order to the petitioner.

In view of the above, the present writ petition deserves to be allowed. Accordingly, the impugned order dated 29.10.2025 is hereby set aside. The matter is remanded back to the Appellate Authority to decide the same afresh, in accordance with law, after affording an opportunity of hearing to the petitioner.

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

MG/109