



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

D.B. Civil Writ Petition No. 4039/2026

URN: CW / 9150U / 2026

M/s Rajdhani Traders, 228, Scheme No. 3, Basant Vihar, Alwar, Rajasthan, 301001 Through Its Authorised Signatory Mr. Sunil Khandelwal S/o Murlidhar Khandelwal, Aged 37 (Approx) R/o D-141, Budh Vihar, Alwar, Rajasthan-301001.

----Petitioner

Versus

1. Central Board of Indirect Taxes And Customs, Through Its Chairman, North Block, New Delhi-110001
2. Assistant Commissioner, Cgst Division- Alwar-1, New Administrative Building, Ground Floor, Bsnl Building, Moti Dungri, Alwar, Rajasthan
3. Assistant Commissioner, Cgst, A Block, Surya Nagar, Alwar, Rajasthan
4. Union of India, Through Its Secretary, Department of Revenue, Ministry of Finance North Block, New Delhi.
5. State of Rajasthan, Through Additional Chief Secretary (Finance) To Government, Finance Department (Tax Division), Government of Rajasthan, 1st Floor, Main Building, Government Secretariat, Jaipur, Rajasthan, 302005

----Respondents

For Petitioner(s)	:	Mr. Jatin Harjai through V.C.
For Respondent(s)	:	Mr. Raghav Sharma
		Mr. Ajay Shukla
		Mr. Shivam Sharma
		Ms. Jyoti Sharma
		Ms. Mahi Yadav, AAG
		Ms. Chelsi Agarwal
		Ms. Jyotsana Singh for
		Dr. Shyam Sharma

**HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE MANEESH SHARMA**

Order (Oral)

17/07/2026

Per: Arun Monga, J

1. The instant writ petition has been filed by the petitioner challenging the Order-in-Original dated 24.12.2025 passed by



Assistant Commissioner, Alwar whereby GST demand of Rs.1,13,57,300/- for Financial Year 2019-20 and Financial Year 2018-2019 was raised on the account of wrongful availment and utilization of Input Tax Credit by the petitioner.

2. Heard and perused the case file.
3. At the outset, learned counsels for the respondents object to the maintainability of the writ petition herein stating that the alternative remedy as provided under Section 107 of the CGST Act, 2017, has not been availed.
4. Statutory remedy by way of an appeal under Section 107 of the CGST Act, 2017 before the Appellate Authority is provided against the impugned order dated 24.12.2025. Section 107 reads as under:-

“Section 107. Appeals to Appellate Authority.-

(1) Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by an adjudicating authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.

x-x-x-x-x“

5. In view of the aforesaid, we are not inclined to directly entertain the writ petition without the petitioner exhausting its alternate statutory remedy.
6. Accordingly, the writ petition is dismissed with liberty to the petitioner to raise all his grounds, legal and factual, before the appellate authority.
7. The instant writ petition was filed on 13.01.2026 against the impugned order, which was within the stipulated time period prescribed under Section 107 of the CGST Act, 2017 (factoring in the power to condone the delay of 120 days under Section 107 of the CGST Act, 2017).
8. In exercise of jurisdiction under Article 226 of Constitution of India, it is directed that time taken before this Court shall be



excluded by the Appellate Authority while calculating limitation period to entertain the appeal under Section 107, *ibid*, if the appeal is filed within 30 days.

9. As regards the challenge to the circular dated 06.07.2022, it appears that the same is just a ruse to avoid the appeal and also to evade the statutory liability of paying 10% of the impugned demand, which is a pre-requisite. The challenge thereto is left open to be adjudicated in appropriate proceedings in future, should the occasion arise.

10. In the parting, in order to avoid any prejudice to the petitioner, we deem it appropriate to observe that, should he feel aggrieved that the challenge to the circular has not been dealt with on merits by this Court, liberty is granted to him to file a fresh writ petition limited to the extent of the challenge to the circular. For the rest of the relief qua the legality of the Order-in-Original dated 24.12.2025, he shall pursue the remedy of appeal, as already observed hereinabove.

11. Disposed of accordingly.

12. All pending applications also stand disposed of.

(MANEESH SHARMA),J

(ARUN MONGA),J