

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 3528/2025

M/s Ranjakaa, G1-209A, Riico Industrial Area, Sitapura, Sanganer, Jaipur, Rajasthan-302022 Through Its Proprietor Dema Mittal, C/o Anil Kumar Agarwal, Aged About 46 Years, R/o S-63 Prem Sagar Villa, Coral Lane, Adinath Nagar, Jln Marg Opp., world Trade Park, Malviya Nagar, Jaipur - 302017 (Rajasthan)

-----Petitioner

Versus

1. State Of Rajasthan, Through The Chief Commissioner, Commercial Tax Department, Kar Bhawan, Ambedkar Circle, Jaipur-302005
2. The Assistant Commissioner/cto, Circle-J, Zone-Jaipur-1, Commercial Tax Department, Jhalana Doongari-302004
3. Union Of India, Through The Chief Commissioner, Central Goods And Services Tax Jaipur Zone, Ncrb, Statue Circle, Jaipur-302005.
4. The Chairman, Goods And Services Tax Network, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi - 110037

-----Respondents

For Petitioner(s)	:	Mr. Ravi Gupta
For Respondent(s)	:	Mr. Sandeep Kumar Mr. Kishitiz Sharma Ms. Kinjal Surana, AGC

HON'BLE MR. JUSTICE AVNEESH JHINGAN

HON'BLE MR. JUSTICE MANEESH SHARMA

Order

18/03/2025

AVNEESH JHINGAN, J (ORAL):-

1. The present petition is filed seeking directions to the respondents to refund Integrated Goods and Service Tax (IGST) amounting to Rs.4,40,021/- paid on exports.

2. The petitioner exported the goods after payment of IGST. While filing GSTR-1 the transactions were shown without payment of IGST. The petitioner filed an application and ultimately as per the appellate order an application was made on 26.07.2024 to the Chief Commissioner Commercial Tax Department, Jaipur seeking permission to rectify GSTR-1.

3. The grievance raised is that till date the application has not been decided.

4. The petition is disposed of directing the Chief Commissioner Commercial Tax Department, Jaipur to decide the application dated 26.07.2024 in accordance with law, expeditiously and after providing an opportunity of hearing to the petitioner. It would be appreciated that in case the application shall be decided within six months from the date of receipt of certified copy of this order.

(MANEESH SHARMA),J

(AVNEESH JHINGAN),J