

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 4534/2026

M/s Sms Limited, Having Its Principal Place Of Business At Mine Office, Khetri Copper Mine, Khetrinagar, Jhunjhunu, Rajasthan, 333504 through its Authorised Signatory - Mr. Yogendra Tiwari

-----Petitioner

Versus

1. Commissioner Of State Tax, Rajasthan Goods And Services Tax, Kar Bhawan, Ambedkar Circle, C-Scheme, Bhawani Singh Road, Jaipur 302015
2. The Joint Commissioner (State Tax), Circle Jhunjhnu, Kar Bhawan, Mandawa Mod, Jhunjhunu, Rajasthan, 333001
3. Union Of India, Through The Secretary, Ministry Of Finance, Department Of Revenue, New Delhi- 110 001.
4. The State Of Rajasthan Through The Secretary, Commercial Tax Department, Jaipur, Rajasthan.

-----Respondents

For Petitioner(s)	:	Ms. Priyadarshini Shekhawat Ms. Meetika Baghel Ms. Neha Sethi
For Respondent(s)	:	Ms. Mahi Yadav, AAG with Mr. Rohan Mittal and Ms. Harshita Sharma Mr. Shyam Sharma

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

Order

20/04/2026

By way of this writ petition, the petitioner has challenged the intimation for the amount recoverable under Section 79 of the GST Act (order dated 26.02.2026).

Learned Additional Advocate General raised a preliminary objection and submitted that the petitioner is having remedy to

raise all their objections before the departmental authorities and the writ petition is premature.

Learned counsel for the petitioner submitted that the department has no authority to issue such recovery notice as the proceedings have elapsed.

Heard and considered.

We dispose of this writ petition by giving liberty to the petitioner to raise all their legal objections before the departmental authority in reply to the letter dated 26.02.2026 and the concerned authority shall decide the same by reasoned and speaking order including the issue of jurisdiction in issuing such orders and the petitioner would be at liberty to file fresh writ petition if feels aggrieved by the order of the authority so passed.

(ASHOK KUMAR JAIN),J

(INDERJEET SINGH),J