

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 4717/2026

M/s Jai Agro Industries, 49, Sri Ram Nagar - B, Jhotwara, Jaipur,
Rajasthan - 302004 Through Its Partner Shri Veer Bahadur Singh
S/o Shri Jai Singh Rathore, Aged 53 Years, R/o 5, Jaswant Nagar,
Ward No. 9, Jaipur.

----Petitioner

Versus

1. State Of Rajasthan, Through Its Finance Secretary,
Finance Department, 1St Floor, Main Building,
Government Secretariat, Janpath, Jaipur - 302005.
2. Commissioner, Commercial Taxes Department (Rajasthan
Goods And Service Tax Department), Kar Bhawan,
Ambedkar Circle, Bhawanisingh Road, Jaiur - 302005.
3. Assistant Commissioner, Ward-I, Circle - L, Jaipur - Iii,
120, Bsnl Bhawan, Lalkhoti, Tonk Road, Jaipur.
4. Union Of India, Represented Through Union Secretary,
Department Of Revenue, Ministry Of Finance, North Block,
New Delhi - 110001.

----Respondents

For Petitioner(s)	:	Mr. Amit Malani
For Respondent(s)	:	Ms. Mahi Yadav, AAG assisted by Mr. Rohan Mittal

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

Order

18/03/2026

1. Heard.
2. The issue raised in the present petition stands finally
adjudicated by this Court in the case of **Eagle Trans Shipping
and Logistics India Private Limited Vs. Union of India and
Ors. (D.B. Civil Writ Petition No.16649/2024)** decided on

22.08.2025 and other connected matters, wherein this Court noticing that the challenge to Section 168 of the CGST Act, 2017 is under consideration before the Hon'ble Supreme Court in Special Leave to Appeal (C) No.4240/2025, observed as under:

"3. We therefore, leave it open to the petitioners to either make submissions if they so choose before the Apex Court or to wait for the final adjudication by the Apex Court. Of course, the validity of the impugned order with respect to the aspects of Section 168A of CGST Act, 2017 would be governed by the order passed by the Hon'ble Supreme Court. Our views are buttressed by the view, which has been taken by the High Court of Delhi in its decision dated 05.05.2025 in W.P. (C) No.6290/2024 and CM Application No.26217/2024, we accordingly, leave it open to the petitioners to challenge the order on merit in appeal. If an appeal is preferred within a period of one month henceforth, the same shall be examined purely on merits without delving on the questions of limitation.

4. In view of the above, all the petitions are disposed of accordingly."

3. Keeping in view the above, we dispose of the present petition in the aforesaid terms mutatis mutandis.

(BALJINDER SINGH SANDHU),J (SANJEEV PRAKASH SHARMA),ACTING CJ