HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 7374/2026

1. Yash Goyal, S/o Shri Rajendra Kumar Goyal, Aged About 29 Years, R/o Plot No. 84, Lions Lane Parvati Marg, Vaishali Nagar, Jaipur.
2. M/s Shree Shyam Glass Company, Having Its Registered Place Of Business At G-1/132 Riico Industrial Area, Bagru Extension, Bagru, Jaipur, Rajasthan-303007 Through Its Proprietor Yash Goyal, S/o Shri Rajendra Kumar Goyal, Aged Around 59 Years, R/o Plot No. 84, Lions Lane Parvati Marg, Vaishali Nagar, Jaipur.

----Petitioners

Versus

1. The Joint Commissioner, Office Of The Principal Commissioner, Central Goods And Services Tax, Cgst And Central Excise Commissionerate, N.c.r Building, Statue Circle, C-Scheme, Jaipur - 302005
2. The Additional Commissioner, Central Goods And Service Tax Commissionerate, Anti-Evasion Branch, Ncr Building, Statue Circle, C-Scheme, Jaipur-302005.
3. The Union Of India, Ministry Of Finance, Department Of Revenue, Room No. 46, North Block, New Delhi - 110001 Through Its Revenue Secretary
4. State Of Rajasthan, Through The Finance Secretary (Revenue), Finance Department, Government Of Rajasthan, 1St Floor, Main Building, Government Secretariat, Janpath, Jaipur, Rajasthan-302005.

----Respondents

For Petitioner(s)	:	Mr. G.G. Gupta Mr. Divay Prakash Modi
For Respondent(s)	:	Ms. Mahi Yadav, AAG with Mr. Kuldeep Singh Rathore

---

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

<u>Order</u>

28/04/2026

1. This writ petition has been filed by the petitioners with following prayers:

> "Issue an appropriate writ, order or direction to quash and set aside the Order-in-original dated 30.12.2025 having Order No. 103(GST)JP/U/2025-26 - Joint Commissioner passed by Respondent No. 1 (Annexure-1) and any proceedings conducted in pursuance/relation thereof; and
> ii. Issue an appropriate writ, order or direction to quash and set aside the show cause notice bearing DIN No. 20250663WM000000A6E2 (Annexure-2) issued by Respondent No. 2; and
> iii. Allow the present petition with cost; and
> iv. Allow such further and other reliefs as the nature and circumstances of the Petitioner case may require."

2. By this writ petition, the petitioners have challenged the show cause notice as well as original order passed by the adjudicating authority.

3. Learned counsel for petitioners submitted that no opportunity of cross-examination was given to the petitioners.

4. Learned counsel for respondent(s) opposed the submissions and submitted that the petitioners are having an alternative remedy of appeal against the order dated 30.12.2025 passed by the adjudicating authority.

5. Learned counsel for respondent(s) has relied upon judgment of Hon'ble Supreme Court in case of **M/s. Trillion Lead Factory Private Ltd. Vs. Superintendent of Central Tax, Special Leave to appeal (C) No. 7101/2026 decided on 27.02.2026** wherein it has been held as under:

> "It is trite law that no writ lies against an issuance of show cause notice and such writ petition would not be maintainable. This position has been explained to by this Court in the case of Secretary, Ministry of Defence and Ors. Vs. Prabhash Chandra Mirdha, (2012) 11 SCC 565 and in the judgment of Commr. of Central Excise

> Commissionerate Vs. M/s. Krishna Was (P) Ltd., in Civil Appeal No. 8609/2019 disposed of on 14.11.2019 vide Paragraph-2."

6. Learned counsel for respondent(s) further placed reliance upon judgment of the Division Bench of this Court in case of **Tanushree Logistics Private Limited. Vs. State of Rajasthan (D.B. Civil Writ Petition No. 17550/2022 decided on 07.12.2022)** wherein the Division Bench has already considered the provision of appeal under Section 107 of CGST Act and observed that alternative remedy of appeal is available to the petitioner before the appellate authority.

7. Heard learned counsel for the parties and perused the material placed on record.

8. Considering the fact that the petitioner is having statutory alternative remedy of appeal under Section 107(1) of the CGST Act before the appellate authority, we are not inclined to interfere in this matter.

9. Hence, the instant writ petition is dismissed with liberty to the petitioner to raise all his grounds, legal and factual before the appellate authority.

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

CHETNA BEHRANI /42