HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 7200/2026

M/s Yogendra Kumar Gupta, Being A Sole Proprietorship Having Its Office At 1-Kha-19, Jawahar Nagar, Jaipur, Rajasthan-302004, Through Its Proprietor Shri Yogendra Kumar Gupta, S/o Shri Ram Gopal Gupta, Aged About 73 Years, R/o 1-Kha-19, Jawahar Nagar, Jaipur, Rajasthan-302004.

----Petitioner

Versus

1. State Of Rajasthan, Through Joint Secretary (Tax), Finance Department (Tax Division), 1St Floor, Main Building, Government Secretariat, Jaipur
2. Union Of India Through Revenue Secretary, Department Of Revenue, Ministry Of Finance, North Block, New Delhi 110001
3. Assistant Commissioner Of State Tax, Commercial Taxes Department, Ward-Ii, Circle-A, Zone-Ii, Jaipur, Room No. 336, Second Floor, Divisional Kar Bhawan, Jhalana Doongari, Jaipur.
4. Commissioner, Rajasthan Goods And Service Tax, Commercial Taxes Department, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme, Jaipur, Rajasthan-302005.

----Respondents

For Petitioner(s)	:	Mr. Gunjan Pathak
For Respondent(s)	:	Mr. Rohan Mittal for Ms. Mahi Yadav, AAG

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

<u>Order</u>

<u>22/04/2026</u>

1. Learned counsel for the petitioner submits that the respondents have issued notice to recover the demand under the CGST Act, 2017 which is beyond the period of limitation. He has relied upon an order dated 21.08.2025 passed by a Co-ordinate Bench of this Court in case of **M/s. Lakshya Bricks and Anr. Vs. State of Rajasthan and Ors. : D.B. Civil Writ Petition No. 11556/2025**.

2. Learned counsel for the respondents opposed the submissions of learned counsel for the petitioner and submits that the petitioner is having alternative remedy of filing appeal under Section 107 of the CGST Act, 2017 against the impugned order and relied upon the judgment passed by Hon'ble Supreme Court in the matter of **State of Maharashtra and Others Versus Greatship (India) Limited** reported as **2022 SCC ONLINE SC 1262** and followed by a Division Bench of this Court in case of **Tanushree Logistics Private Limited Versus State of Rajasthan & Ors. : D.B. Civil Writ Petition No. 17550/2022** decided on 07.12.2022.

3. Heard learned counsel for the parties and perused the record.

4. Considering the facts and circumstances of the present case and also the fact that the petitioner has alternative remedy under Section 107 of the CGST Act, 2017, we are not inclined to interfere in this matter.

5. In that view of the matter, this writ petition is dismissed. However, the petitioner is at liberty to avail alternative remedy of appeal under Section 107 of the CGST Act, 2017 and may raise all the legal grounds before the Appellate Authority.

6. In the event of appeal being filed by the petitioner, the Appellate Authority is directed to decide the same on merits without going into the question of limitation.

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

MR/Anand/21