**HIGH COURT OF JUDICATURE FOR RAJASTHAN**
**BENCH AT JAIPUR**

D.B. Civil Writ Petition No. 7527/2026

A.k.engineering Works, Through Its Authorized Signatory Anil Kumar Son Of Shri Mehar Chand, Having Registered Office At Plot No G-1,145, Riico Industrial Area Behror, Alwar, Rajasthan 301701.

----Petitioner

Versus

1. Union Of India, Through Its Secretary, Ministry Of Finance, Department Of Revenue, North Block, New Delhi.
2. State Of Rajasthan, Through Its Secretary, Department Of Finance, 1St Floor, Main Building, Government Secretariat, Jaipur, Rajasthan.
3. Commissioner Of State Tax, Main Building, Government Secretariat, Jaipur, Rajasthan.
4. Deputy Commissioner, Stat Tax, Circle Shahjahanpur, Zone Bhiwadi, Rajasthan.

----Respondents

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For Petitioner(s) : Mr. G.G. Gupta
Mr. Divay Prakash Modi

For Respondent(s) : Ms. Mahi Yadav, AAG with Mr. Kuldeep Singh Rathore
Mr. Bharat Vyas, ASG with Mr. Pritam Singh

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

**Order**

**28/04/2026**

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

> "It is, therefore, most respectfully prayed that this Hon'ble Court may graciously be pleased to:
> i) Issue writ of Certiorari for quashing the Order dated 17.12.2025 along with the Summary Order in Form DRC-07 dated 17.12.2025 (Annexure P-8)

> issued under Section 74 Goods and Services Tax Act, 2017 on the ground that Respondent No. 4 has acted in violation of the principles of natural justice by failing to provide copies of the relied-upon documents and by denying the Petitioner an opportunity to cross-examine third parties whose statements were relied upon during adjudication;
> ii) Pass such or similar order as deem fit in the peculiar facts and circumstances of the case."

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

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

4. Learned counsel for respondent(s) opposed the submissions and submitted that the petitioner is having an alternative remedy of appeal against the order dated 17.12.2025 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 /44