HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Review Petition (Writ) No. 117/2026

IN

D.B. Civil Writ Petition No.12927/2025

M/s. Vaishali Metals Pvt. Ltd., Usha Papriwal Authorized Officer G.-485, Road No. 9A, V.k.i Area, Jaipur, Rajasthan-302013.

----Petitioner

Versus

1. Union Of India, Through The Secretary, Department Of Revenue, Ministry Of Finance, Government Of India, North Block, New Delhi-110001.
2. The Union Of India, Through The Secretary, Ministry Of Commerce And Industry, Vanijya Bhawan, New Delhi-110011.
3. The Director (International Customs Division), Central Board Of Indirect Taxes And Customs, Department Of Revenue, Ministry Of Finance, Room No. 49, North Block, New Delhi 110001.
4. The Deputy Head Agency Of Foreign Trade, Import Export Management Office, 12 Nguyen Thi Minh Khai Str., Dakai Ward, District 1, Hochiminh City Vietnam.
5. Principal Commissioner Of Customs, Jodhpur (Preventive), Jaipur, Ncr Building, Statue Circle, C Scheme, Jaipur -05.
6. Additional Commissioner Of Customs, Jaipur, Ncr Building, Statue Circle, C Scheme, Jaipur - 5.
7. Deputy Commissioner Of Customs, Ncr Building, Statue Circle, C Scheme, Jaipur - 5.

----Respondents

For Petitioner(s)	:	Mr. Balbir Singh, Senior Counsel assisted by Mr. Ayush Gupta.
For Respondent(s)	:	Mr. Bharat Vays, Additional Solicitor General assisted by Mr. Rakesh Choudhary. Mr. Kinshuk Jain, Senior Standing Counsel assisted by Mr. Sourabh Jain.

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

Order

30/04/2026

1. Petition is filed to review the order dated 10.04.2026 passed by this Court, holding that an alternative remedy is available and that before availing such efficacious alternative remedy, the writ jurisdiction under Article 226 of the Constitution of India was invoked.

2. Heard learned Senior Counsel appearing on behalf of the review petitioner and learned Additional Solicitor General along with learned Standing Counsel appearing on behalf of the respondents.

3. Learned Senior Counsel has placed reliance upon the judgment dated 25.11.2019 in Kothari Metals Limited Vs. Union of India (Civil Appeal No.9010/2019) and submitted that the matter requires consideration by this Court under Article 226 of the Constitution of India, as the alternative remedy is not efficacious and sufficient to redress the grievance raised by the writ petitioner.

4. The aforesaid contentions were opposed by learned Additional Solicitor General and he submitted that, relying upon the judgment of this Court, the Division Bench of the Delhi High Court has decided a bunch of writ petitions in the lead case, being (W.P.(C) 11126/2025 CM Application 45750/2025), Rajasthan Metals Vs. Union of India & Ors., wherein the Division Bench has also considered the judgment in the case of Kothari Metals Limited (supra) and held that the writ petition is not entertainable in view

of the settled position of law, as an alternative remedy is available to challenge the basis of the cause of action.

5. A Division Bench of the Delhi High Court in the case of Rajasthan Metals Vs. Union of India & Ors. (supra) and connected matters, after considering the judgment in the case of Kothari Metal (supra) and M/s. Trillion Lead Factory Private Ltd. Vs. Superintendent of Central Tax (Special Leave to Appeal (C) No.7101/2026), decided on 28.04.2026 in paragraphs 109 and 110, has held as under:-

> "109. At this stage, we may also refer to the judgment referred to by Mr. Balbir Singh in the cases of Bullion and Jewellers Association (supra) and Noble Import Pvt. Ltd.(supra) to contend that the process which has been laid down under the AIFTA being a mandatory process and such process having not been followed rather a show cause notice has been issued, a writ petition shall be maintainable is concerned, the said judgment has no applicability in the facts of this case, inasmuch as, the issue in the said petitions was only based on Certificate of Origin (COO). Moreover, the said judgement precedes the 2020 amendment through which Section 28DA came into force which has changed the statutory background concerning the procedure to be followed to look into the claims of preferential duty. Hence, it was in that context the Court held the petition to be maintainable.
> 110. In view of the settled position of law, as noted above, more so, the High Court of Rajasthan on identical notices has dismissed the writ petitions, there is no reason for this Court to take a different view. We are of the view that these petitions filed by the petitioners are liable to be dismissed. We order accordingly. Suffice to state that the petitioners shall be at liberty to raise all pleas before the authority considering the show cause notices and it is required for the adjudicating authority to pass a reasoned and speaking order(s). No costs."

6. Considering the aforesaid, there are no grounds for review to change the view taken by this Court merely because a new counsel has now appeared to advance the arguments. There are no valid grounds for the purpose of review of the earlier order dated 10.04.2026. Thus, no case is made out for review of the order dated 10.04.2026.

7. In view of the discussion made herein above, the review petition preferred by the petitioner is hereby dismissed, along with pending applications, if any.

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

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