

RAJASTHAN HIGH COURT

सत्यमेव जयते

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 8436/2021
CNR: RJHC020488942021 | URN: CW / 18643U / 2021

1. M/s Swastik Udyog, E-17 And 18, SKS Industrial Area, Reengus, Distt-Sikar, Through Shri Lalit Goyal S/o Late Om Prakash Goyal, Aged About 52 Years, R/o 206, Sector-2, Vidhyadhar Nagar, Jaipur Raj. 302023
2. Lalit Goyal S/o Late Om Prakash Goyal, Aged About 52 Years, R/o 206, Sector-2, Vidhyadhar Nagar, Jaipur, Raj. 302023

-----Petitioners

Versus

1. Union Of India, Through Secretary, Ministry Of Finance (Department Of Revenue), No. 137, North Block, New Delhi-110001.
2. Additional Commissioner (Appeals), CGST, Jaipur, NCRB, Statue Circle, Jaipur.
3. Commissioner, Central Goods And Services Tax, Alwar, CGST Commissionerate, Alwar.
4. Assistant Commissioner (Review), CGST, Commissionerate, Alwar.
5. The Assistant Commissioner, Central Goods And Services Act, Divisional-G, Sikar

-----Respondents

For Petitioner(s)	:	Mr. Mohit Khandelwal, Adv. Mr. Keshav Dadhich, Adv. Mr. Pranav Sharma, Adv.
For Respondent(s)	:	Mr. Vaibhav Jhankra, Adv. Mr. Kapil Sharma, Adv.

HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE ASHUTOSH KUMAR
Order

04/08/2026

1. The petitioner is before this Court assailing the order dated 24.03.2021 passed by the learned Appellate Authority, whereby the

adjudication order dated 27.01.2020 was reversed and the seized goods valued at Rs. 96,86,453/- were ordered to be confiscated under Section 130(1)(ii) and (iv) of the CGST Act, 2017, with a fine of Rs. 10,00,000/- in lieu of confiscation and a penalty of Rs. 17,43,562/- imposed under Section 122(1)(xvi) and (xviii) of the Act.

2. At the outset, both learned counsel make a joint request that, in view of the GST Appellate Tribunal having already been constituted, the petition be disposed of with liberty to file an appeal under Section 112 of the CGST Act.

3. On joint request, the petition is disposed of with liberty as above.

4. If the appeal is filed within a period of 30 days from the date of uploading of the instant order on the website of this Court, the same shall be entertained without raising any objection as to limitation by excluding the time taken in pursuing the instant writ petition before this Court.

5. The interim order passed by this Court shall continue to operate during the pendency of the appellate proceedings if the appeal is filed within 30 days, with liberty to the respondents to seek vacation of the same before the learned Appellate Tribunal.

6. All pending applications also stand disposed of.

(ASHUTOSH KUMAR),J

(ARUN MONGA),J