

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

D.B. Civil Writ Petition No. 1030/2022

M/s Mohit Kirana Store

----Petitioner

Versus

Central Board Of Indirect Taxes And Customs

----Respondent

Connected With

D.B. Civil Writ Petition No. 11503/2025

M/s. Acme Cleantech Solution Pvt. Ltd.

----Petitioner

Versus

Union Of India

----Respondent

For Petitioner(s)	:	Ms. Sujit Ghosh, Sr. counsel assisted by Ms. Mannat Waraich Ms. Anshika Agarwal Ms. Anjinkya Tiwari Ms. Vidhi Maheshwari Mr. G.G. Gupta Mr. Jatin Harjai, Adv. with Mr. Palash Gupta, Adv.
For Respondent(s)	:	Mr. Kinshuk Jain, Senior standing counsel for CBIC Mr. Bharat Vyas, ASG with Mr. Rakesh Choudhary Ms. Mahi Yadav, AAG with Mr. Rohan Mittal Mr. C.S. Sinha, Sr. standing counsel with Mr. Dev Yadav, Adv. Mr. Ajay Shukla, Adv. with Mr. Raghav Sharma Ms. Jyoti Sharma Mr. Shivam Sharma

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

30/04/2026

Arguments heard and concluded.

Judgment reserved.

(ASHOK KUMAR JAIN),J

(INDERJEET SINGH),J