

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 12598/2025

Venkateshwara Traders

-----Petitioner

Versus

The Union Of India & Ors.

-----Respondents

For Petitioner(s)	:	Mr. Bharat Raichandani, Adv. through VC Mr. Niraj Kumar Yadav, Adv.
For Respondent(s)	:	Mr. Bharat Vyas, AAG assisted by Ms. Niti Jain Bhandari, Adv.

HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE SANJEET PUROHIT

Order

20/08/2025

Issue notice to the respondents.

Mr. Bharat Vyas, learned Additional Advocate General, accepts notice on behalf of respondent Nos.2,3 and 4.

Office is directed to issue notice to respondent No.1.

Learned counsel for the respondents have proceeded in terms of Section 130 of the Goods and Services Tax Act, 2017 (for short 'The Act of 2017') and confiscated the goods and are proceeding to auction.

Although in terms of Section 129 of the Act of 2017, the petitioner could have been asked to pay the penalty for the goods and the goods should have been released to him. He further submits that even in terms of Section 130(7), the proper officer who is required to give an option of fine in lieu of confiscation and for

the said period, reasonable time not exceeding three months, could have been given.

However, in the present case, the goods were seized on 08.07.2025 and the concerned officer is proceeding to auction the goods without giving any opportunity. Learned counsel for the petitioner submits that petitioner is ready to submit a bank guarantee for the complete value of the goods.

In the meanwhile, respondents are restrained from auctioning the goods subject to petitioner depositing the bank guarantee equivalent to the sum of Rs.26,75,000/- within a period of two days.

It is informed that although the order was passed by this Court on 14.08.2025 in D.B. Civil Writ Petition No.12413/2025 but the same was not uploaded and therefore, could not be served on the respondents who have put the goods on auction but the goods are still lying with the respondents. The respondents would not hand over the goods to the auction purchaser and accept the bank guarantee which may be submitted within a period of two days.

Let the case be listed again on 01.11.2025 along with D.B. Civil Writ Petition Nos. 12413/2025 & 12596/2025.

(SANJEET PUROHIT),J

(SANJEEV PRAKASH SHARMA),J