HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 14597/2023

M/s Satnam Motocorp Private Limited, 36, Jawahar Colony, Tonk Road, Near Glass Factory, Jaipur 302015. Through Authorised Person Mr. Harpal Singh S/o Shri Satnam Singh Age 63 Years (Apporx), R/o Plot No. 47, Bajaj Nagar Enclave, Lal Kothijaipur, 302015

----Petitioner

Versus

1. Union Of India, Through Its Secretary Department Of Revenue, Ministry Of Finance North Block, New Delhi.
2. Additional Director, Dggi, Jzu, C - 62, Sarojani Marg, C - Scheme, Jaipur 302001
3. Additional Commissioner Cgst Commissionerate, Ncr Building, Statue Circle, C-Scheme, Jaipur, 302005
4. State Of Rajasthan Through Additional Chief Secretary (Finance) To Government, Finance Department (Tax Division), Government Of Rajasthan, 1St Floor, Main Building, Government Secretariat, Jaipur Rajasthan, 302005.

----Respondents

For Petitioner(s)	:	Mr. Rohan Agarwal with Ms. Nikshubha Sharma
For Respondent(s)	:	Mr. Kuldeep Singh Rathore, AAAG for Ms. Mahi Yadav, AAG Mr. Kinshuk Jain

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

Order

27/04/2026

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

> "It is therefore most humbly prayed that this Hon'ble Court may be pleased:
> a) To quash impugned OIO dated 11.07.2023 (Annexure P/8);

b) To quash SCN dated 06.04.2022 (Annexure P/5)
c) To order respondents for allowing Cross Examination (Annexure P/6)
d) To grant cost;
e) To grant such other relief as this Hon'ble Court may deem fit and proper in the facts, circumstances and legal position of the case to the petitioner."

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 11.07.2023 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.

6. Heard learned counsel for the parties and perused the material placed on record.

7. 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.

8. 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

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