

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 5611/2026

M/s R Tech Properties Pvt. Ltd. -----Petitioner

Versus

The Assistant Commissioner, State Tax -----Respondent

Connected With

D.B. Civil Writ Petition No. 7290/2025

Uno Minda Limited -----Petitioner

Versus

Additional Commissioner, Anti-Evasion -----Respondent

D.B. Civil Writ Petition No. 14105/2025

M/s Ashok Jain And Co. -----Petitioner

Versus

Union Of India -----Respondent

D.B. Civil Writ Petition No. 1348/2026

M/s Empire Metalloys -----Petitioner

Versus

Assistant Commissioner State Tax -----Respondent

D.B. Civil Writ Petition No. 5767/2026

M/s R-Tech Emporio Venture -----Petitioner

Versus

Union Of India -----Respondent

D.B. Civil Writ Petition No. 5768/2026

M/s R-Tech Infrastructure Private Limited -----Petitioner

Versus

Union Of India -----Respondent

For Petitioner(s) : Mr. Sanjay Jhanwar, Senior Counsel assisted by Mr. Wilson Joy, Advocate.
Mr. Rahul Lakhwani, Advocate.
Mr. Jatin Harjai, Advocate.
Mr. Palash Gupta, Advocate.
Mr. Rohan Agarwal, Advocate.
Ms. Nikshubh Sharma, Advocate (through VC).
Mr. P.K. Kasliwal, Advocate with Mr. Priyesh Kasliwal, Advocate & Mr. C.M. Sharma.
Mr. V. Lakshminarayan, Advocate.
Mr. Narendra Singhvi, Advocate.
Mr. Vinay Kumar Jain, Advocate.
Ms. Priyamvada Joshi, Advocate.
Ms. Kashvi Katewa, Advocate.
Mr. Priyesh Kasliwal, Advocate.

For Respondent(s) : Mr. Mahi Yadav, Additional Advocate General.
Mr. Kinshuk Jain, Senior Standing Counsel for CBIC assisted by Mr. Sourabh Jain, Advocate.
Mr. Sandeep Pathak, Advocate with Ms. Jaya P. Pathak, Advocate.
Mr. Akshay Bhardwaj.
Mr. Pawan Pareek, Advocate.
Ms. Shruti Pareek, Advocate.

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

Order

24/04/2026

Arguments heard and concluded.

Judgment reserved.

(ASHOK KUMAR JAIN),J

(INDERJEET SINGH),J