HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

S.B. Civil Writ Petition No. 14876/2025

M/s Goodwill Advance Construction Company Private Limited

----Petitioner

Versus

The State Of Rajasthan

----Respondent

For Petitioner(s)	:	Mr. Hemant Nahta
For Respondent(s)	:	Mr. Harshita Thakral for Mr. Rajendra Prasad, Advocate General

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HON'BLE MR. JUSTICE SAMEER JAIN

Order

29/04/2026

1. Learned counsel for the petitioner submits that the issue involved in the instant matter pertains to a contractual dispute regarding the grant and reimbursement of differential Goods and Services Tax (for short, 'GST').

2. A perusal of the record reflects that the Registry has pointed out that as the core subject matter of the instant dispute pertains to taxation, thus stating that the present petition is ought to be listed before the Division Bench, in accordance with the prevailing practice.

3. To overcome the said administrative objection, learned counsel for the petitioner placed reliance upon a recent ratio laid down by this Court vide order dated 25.03.2026 in **S.B. Civil Writ Petition No. 16435/2024**, titled **N.G. Gadhiya v. State of Rajasthan**, wherein an identical *lis* is adjudicated by Single Bench only.

4. Considering the submissions advanced by the learned counsel and upon *prima facie* perusal of the aforementioned

judgment, this Court is of an opinion that the instant petition is maintainable before this Bench only.

5. This Court primarily prior to adverting to the nitty-gritty of the matter deems it apposite to ascertain a few issues, as to if it requires deeper judicial scrutiny as to whether such commercial disputes, which are rooted in the taxation matrix, can be entertained by the Single Bench circumventing the designated Division Bench roster. Subsequently, and more crucially, while adjudicating the claim for the award of differential GST at a specific enhanced rate, it is not reflected in the ratio of **N.G. Gadhiya (supra)** whether the corresponding cascading effect of the Input Tax Credit (for short, 'ITC') of GST was taken into consideration by the Court.

6. It is also analyzed that the GST authorities were never impleaded as a party to the instant litigation and the assessment order is also not a part of the record.

7. In light of the above, this Court is provisionally over-ruling the defects as pointed out by the registry with a direction that a copy of petition along with relied upon documents be served in the office of learned Advocate General, during the course of the day.

8. Learned counsel for the petitioner is directed to procure the status of the relied upon judgment as to whether the same has been challenged or not till date, and to substantiate his averment qua maintainability of the present petition, with more celebrated judgments.

9. List the matter tomorrow i.e. on 30.04.2026 at 11.00 AM.

(SAMEER JAIN),J

CHANDAN /33