

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 14994/2025

M/s Ashok Kumar Jain

----Petitioner

Versus

State Of Rajasthan

----Respondent

For Petitioner(s)	:	Mr. Bajrang Vats
For Respondent(s)	:	Ms. Mahi Yadav, AAG with Mr. Aditya Godara, Mr. Rohan Mittal & Ms. Yuvika Palania

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE BALJINDER SINGH SANDHU

Order

13/11/2025

Issue notice to the respondents.

Ms. Mahi Yadav, learned Additional Advocate General accepts notice on behalf of the respondents.

It is submitted by the learned counsel for the petitioner that the proceedings under Section 74 of the Central Goods and Services Tax Act, 2017, were not warranted, as there is no element of fraud or concealment on the part of the petitioner. He has also invited our attention to the notices, which were issued to the petitioner, whereafter upon submitting of reply, the proceedings were closed. He submits that as per Chapter 99, the petitioner comes in the exemption category.

Learned counsel appearing for the respondents wants time to file a detailed reply.

Reply be filed within a week.

List on 07.01.2026.



In the meanwhile, no coercive steps shall be taken against the petitioner.

It is made clear that respondents would be free to move application seeking vacation of stay.

(BALJINDER SINGH SANDHU),J (SANJEEV PRAKASH SHARMA),ACTING CJ

SANJAY KUMAWAT/RAJAT/192