HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 14994/2025
CNR: RJHC020816812025 | URN: CW / 33875U / 2025

M/s Ashok Kumar Jain, Through Its Proprietor Ashok Kumar Jain, Gstin- 08Abtpj7761P1Zk, Address- Surajpol Gate Ke Pas, Gopalgarh, Bharatpur, Rajasthan 321001

----Petitioner

Versus

1. State Of Rajasthan, Through Joint Secretary (Tax), Finance Department (Tax Division), 1St Floor, Main Building, Gate-2, Government Secretariat, Jaipur, Rajasthan 302005.
2. The Commissioner, Rgst, Commercial Taxes Department, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme, Jaipur, Rajasthan 302005
3. Union Of India Through The Commissioner, Cgst And Central Excise, N.c.r. Building, Statue Circle, C-Scheme, Jaipur, Rajasthan- 302005.
4. The Assistant Commissioner Of State Tax, Circle B, Bharatpur, Rajasthan 321001

----Respondents

For Petitioner(s)	:	Mr. Bajrang Vats, Adv.
For Respondent(s)	:	Ms. Mahi Yadav, AAG with Ms. Chelsi Agarwal, Adv. Mr. Vedant Agrawal, Adv. for UOI

HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE ASHUTOSH KUMAR

Order

23/07/2026

1. The instant writ petition has been filed by the petitioner challenging the order in original dated 21.08.2025 (Annexure-1) passed by Assistant Commissioner, CGST, Circle-C, Bharatpur, whereby GST demand of Rs.2,54,89,992/- for Financial Year 2019-20 was raised on

the account of excess availment and utilization of Input Tax Credit by the petitioner.

2. Heard and perused the case file.

3. At the outset, learned counsels for the respondents object to the maintainability of the writ petition herein stating that the alternative remedy as provided under Section 107 of the CGST Act, 2017, has not been availed.

4. Statutory remedy by way of an appeal under Section 107 of the CGST Act, 2017 before the Appellate Authority is provided against the impugned order dated 21.08.2025. Section 107 reads as under:-

> *"**Section 107. Appeals to Appellate Authority.-***
> *(1) Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by an adjudicating authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.*
>
> *x-x-x-x-x"*

5. In view of the aforesaid, we are not inclined to directly entertain the writ petition without the petitioner exhausting its alternate statutory remedy.

6. Accordingly, the writ petition is dismissed with liberty to the petitioner to raise all his grounds, legal and factual, before the Appellate Authority.

7. The instant writ petition was filed on 15.09.2025 against the impugned order, which was within the stipulated time period prescribed under Section 107 of the CGST Act, 2017 (factoring in the power to condone the delay of 120 days under Section 107 of the CGST Act, 2017).

8. In the parting, in exercise of jurisdiction under Article 226 of the Constitution of India, it is thus directed that time taken before this Court shall be excluded by the Appellate Authority while calculating limi-

tation period to entertain the appeal under Section107, *ibid,* if the appeal is filed within 30 days.

9. Disposed of accordingly.

10. All pending applications also stand disposed of.

(ASHUTOSH KUMAR),J **(ARUN MONGA),J**

19/Mohita/Parshant