

  
**HIGH COURT OF JUDICATURE FOR RAJASTHAN**  
**BENCH AT JAIPUR**

D.B. Civil Writ Petition No. 15873/2025

Mr. Arun, S/o Om Prakash

-----Petitioner

Versus

Union Of India & Ors.

-----Respondents

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|                   |   |                                                                                                      |
|-------------------|---|------------------------------------------------------------------------------------------------------|
| For Petitioner(s) | : | Mr. Sameer Gupta, Adv.<br>Mr. Naman Yadav, Adv.                                                      |
| For Respondent(s) | : | Mr. C.S. Sinha, Adv.<br>Mr. Mayank Kamwar, Adv.<br>Mr. Aditya Godara, AAAG<br>Mr. Rohan Mittal, Adv. |

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

**Order**

**10/11/2025**

The order has been passed finally in appeal under Section 107 of the State Goods and Service Tax, 2017, further appeal although provided under the Tribunal, however, the Tribunal is not functional.

Learned counsel submits that he may be allowed to receive the goods, subject to payment of surety.

Issue notice to the respondents.

Mr. C.S. Sinha & Mr. Mayank Kamwar accepts notice on behalf of respondent Nos.1 and 2. Mr. Aditya Godara, AAAG & Mr. Rohan Mittal accepts notice on behalf of respondent Nos.3, 4 and 5.

If the petitioner submits a bank guarantee equivalent to the amount of valuation of the goods with the satisfaction of

respondent, the goods so detained shall be released after valuation.

It is made clear that the release of the goods in favour of the petitioner shall not create any right with regard to the recovery of amount, if any, which may be finally made on the final order passed.

List this matter after four weeks.

In the meantime, reply be filed by learned counsel for the respondents.

(BALJINDER SINGH SANDHU),J

(SANJEEV PRAKASH SHARMA),ACTING CJ