HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 15873/2025
URN: CW / 36111U / 2025

Mr. Arun, S/o Om Prakash, Aged About 36 Years, Resident Of 401, Kashiram Colony Sanauna, C.B. Ganj, Bareilly, Uttar Pradesh- 243502

----Petitioner

Versus

1. Union Of India, Through Its Secretary, Government Of India, Ministry Of Finance, Department Of Revenue, North Block, New Delhi
2. The Goods And Services Tax Council, Office Of The Gst Council Secretariat, 5Th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110001
3. State Of Rajasthan, Through Its Principal Secretary (Finance), Government Of Rajasthan, 1st Floor, Main Building, Government Secretariat, Janpath, Jaipur-302005, Rajasthan
4. Appellate Authority, Rajasthan Goods And Services Tax, Jaipur-1, Jaipur
5. Assistant Commissioner, Rajasthan State Goods And Services Tax Ward-II, Circle-C, Enforcement Wing-III, Jaipur

----Respondents

For Petitioner(s)	:	None Present
For Respondent(s)	:	Ms. Mahi Yadav, AAG with Ms. Chelsi Agarwal, Adv. Mr. Chandra Shekhar Sinha, Sr. Standing Counsel Mr. Mayank Kanwar, Adv.

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

Order

21/07/2026

1. Petitioner before us seeks quashing of an appellate order dated 16.09.2025 passed under Section 107 of the CGST Act,

2017 as well as confiscation show cause notice inform GST MOV-10 dated 19.06.2025 and confiscation order inform GST MOV-11 dated 04.07.2025 passed under Section 130 of CGST ACt, 2017 pursuant to which subsequently some of the goods as well as vehicle belonging to the petitioner was confiscated in order to secure the recovery of demand of final penalty imposed on him.

2. The matter was earlier heard by Coordinate Bench of this Court and for which order dated 10.11.2025 was passed, which is reproduced below:-

> *"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."*

3. Appropos, it transpires that the goods of the petitioner which were confiscated have been released to him and therefore, the petitioner has filed an application seeking release of the vehicle. Learned counsel for the respondents would submit that there was no direction issued by this Court to release the same.

4. Having gone through the averments made in the application and considering the nature of the vehicle, i.e. a Truck bearing registration No. RJ-11-GC-3561**,** we are of the view that

continued confiscation thereof would result in loss of livelihood to the petitioner. Apart from this, retaining the vehicle would cast an additional burden upon the respondents, who do not have adequate space to park the same. Needless to say, if the vehicle remains parked in the open, it is bound to deteriorate with the passage of time and, by the time the proceedings attain finality, the truck may be reduced to mere junk. In such an eventuality, even the respondents may not be able to recover any outstanding dues by way of its sale. Taking a holistic view and considering the peculiar facts and circumstances of the case, we are of the opinion that, if the petitioner furnishes an additional bank guarantee equivalent to the last insured value of the vehicle to the satisfaction of the Assessing Officer, the vehicle shall be released to the petitioner, subject to the final outcome of the adjudicatory proceedings, which are still underway.

5. Having said so, it transpires that an alternative statutory remedy is available against the order passed under Section 107 before the jurisdictional GST Tribunal constituted for the State of Rajasthan under Section 112 of the CGST Act, 2017. In view of the availability of such an efficacious alternative remedy, we are not inclined to exercise our extraordinary writ jurisdiction to examine the merits of the appellate order.

6. With these observations, the writ petition stands disposed of with liberty to approach the GST Tribunal and time taken before us in pursuant to the writ petition shall not be counted for the purpose of limitation by the tribunal provided the appeal, if so

adviced, is filed within a period of 30 days from the date of instant order being uploaded on the website of this Court.

7. Copy of the instant order be conveyed by the registry of this Court by e-mail to the learned counsel representing the petitioner to enable the petitioner to do the needful, as above.

8. The present petition is disposed of accordingly along with all pending applications, if any.

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

34/Mohita/Tanisha