

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

S.B. Civil Writ Petition No. 17066/2025

Birama Devi W/o Of Shri Ramavtar Yadav, Aged About 42 Years,  
Resident Of Vill Ahir Bas Garhi Sawai Ram, Alwar Rajasthan,  
(Licensee Of Liquor Shop Situated At- Rajgarh Road, Pooja Hotel  
Ke Pichhe, Gp-Kalsada, Alwar For The Period 01.04.2023 To  
31.03.2024)

-----Petitioner

Versus

1. The State Of Rajasthan, Through Principal Secretary,  
Finance Department, Government Of Rajasthan,  
Government Secretariat, Jaipur.
2. Commissioner, Excise Department, Government Of  
Rajasthan, 2, Gumaniwala, Panchwati, Udaipur,  
Rajasthan.
3. District Excise Officer, Alwar, Rajasthan.
4. The Excise Inspector, Circle Alwar West, Ajmer.

-----Respondents

---

|                   |   |                                                                                      |
|-------------------|---|--------------------------------------------------------------------------------------|
| For Petitioner(s) | : | Mr. Nikhil Simlote, Adv. with<br>Mr. Salim Khan Gori, Adv.<br>Mr. Falak Mathur, Adv. |
| For Respondent(s) | : | Mr. Ashutosh Udawat, Adv. for<br>Mr. Kapil Prakash Mathur, AAG                       |

---

**HON'BLE MR. JUSTICE ASHUTOSH KUMAR**

**Order**

**11/11/2025**

1. Learned counsel for the petitioner submits that the respondents have raised a demand only on the basis of an 'audit objection' and issued the recovery notice dated 02.07.2025 (Annexure-1) against the petitioner. Learned counsel further submits that the respondents cannot recover any amount only on the basis of 'audit objection'.

2. In support of his contentions, learned counsel for the petitioner invites the attention of this Court towards the judgment passed by the Hon'ble Apex Court in the case of **State of Bihar & Ors. Vs. Industrial Corporation Pvt. Ltd. & Ors.** reported in **(2003) 11 SCC 465** and the judgments passed by the Coordinate Benches of this Court in the following cases:

- **Rohit Pareta Vs. State of Rajasthan (S.B. Civil Writ Petition No.14199/2025 & other connected matters),**
- **Jeeviya Beverages Vs. State of Rajasthan & Ors. (S.B. Civil Writ Petition No.11500/2024),**
- **Raju Vs. State of Rajasthan & Ors. (S.B. Civil Writ Petition No.18364/2024),**
- **Priyanka Gocher Vs. State of Rajasthan & Ors. (S.B. Civil Writ Petition No.18370/2024 & other connected matter).**

3. Mr. Ashutosh Udawat, Adv. puts in appearance on behalf of Mr. Kapil Prakash Mathur, learned Additional Advocate General as counsel for the respondent Nos.2 to 4.

4. Name of Mr. Kapil Prakash Mathur, learned Additional Advocate General be reflected in the cause-list as counsel for the respondent Nos.2 to 4.

5. Learned counsel for the petitioner shall supply a copy of the petition in the office of Mr. Kapil Prakash Mathur, learned Additional Advocate General.

6. The matter requires consideration.

7. Issue notice to the respondent No.1 by both modes i.e. by ordinary course as well as by registered post, returnable within six weeks. Requisites be filed within a period of one week.

8. List the matter after six weeks.
9. Till the next date of hearing, the effect and operation of the impugned recovery notice dated 02.07.2025 shall remain stayed.

**(ASHUTOSH KUMAR),J**