

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 16939/2025

M/s Tanwar Rajput & Company,

-----Petitioner

Versus

State of Rajasthan & Ors.

-----Respondents

For Petitioner(s) : Mr. R.B. Mathur, Sr. Adv. with
Mr. Falak Mathur,
Mr. Yug Singh,
Mr. Manish Bhodiwal &
Mr. Utsav Verma

For Respondent(s) : Ms. Mahi Yadav, AAG with
Mr. Aaditya Godara,
Ms. Yuvika Pilania &
Mr. Rohan Mittal

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

Order

14/11/2025

1. Learned Senior Counsel appearing on behalf of the petitioner submits that summons were issued under Section 70 of the Rajasthan Goods and Services Tax Act, (for short 'of the Act') 2017 on 25.07.2025 seeking reversal of amount against the purchases made.
2. Learned Senior Counsel further submits that reply was filed and it was informed that the reversal amount as claimed had already been claimed. No other claim has been made as against the petitioner nor any notice under Section 74 of the Act has been issued. Despite thereto, the company's accounts have been blocked resulting in closure of their business. The petitioner is a running company.

3. He relied on the judgment passed by this Court in the case of "*M/s Nova Publications & Printers Pvt. Ltd. vs. Union of India*" (CM No.9476 of 2024) decided in Punjab and Haryana High Court at Chandigarh by one of us (*Mr. Sanjeev Prakash Sharma, J.*), wherein orders of provision of attachments were set aside. He also relied on the judgment passed by the Supreme Court in the case of "*Radha Krishnan Industries vs. State of Himachal Pradesh & Ors.*" (2021) 6 SCC 771.

4. Learned Senior Counsel also submits that petitioner is ready to submit a solvent security of an amount of Rs.81.73 lac which is a disputed amount.

5. Considering that the petitioner is a running company, we direct that the provisional attachment made by the respondents shall remain stayed, if the petitioner-Company submits a solvent security of a sum of Rs.81.73 lac within a period of seven days from today.

6. Issue notice to respondents.

7. Ms. Mahi Yadav, learned Additional Advocate General, accepts notice on behalf of respondent(s)-State.

8. List this case on 08.12.2025.

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