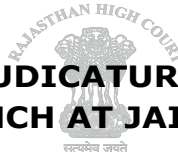




**HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR**



D.B. Civil Writ Petition No. 18918/2025

Ajay Singh S/o Sh. Lakhmi Chand Sharma, Address- Near Bharkhandi Mahadev Mandir, Tilak Nagar, Heeradas, Bharatpur, Rajasthan-321001, Proprietor M/s S.I. Trading, Nai Mandi, Station Road, Bharatpur (Rajasthan).

----Petitioner

Versus

1. Union Of India, Through Chief Commissioner, Goods And Services Tax, Jaipur Zone, Ncrb, Statue Circle, Jaipur.
2. The Commissioner, Central Goods And Services Tax, A Block, Surya Nagar, Alwar.
3. The Additional Commissioner, Cgst Commissionerate, A Block, Surya Nagar, Alwar.
4. State Of Rajasthan, Through The Chief Commissioner, Rajasthan Goods And Services Tax, Kar Bhawan, Jaipur.

----Respondents

For Petitioner(s)	:	Mr. Kawal Singh Loha with Mr. Rajesh Kumar Arora
For Respondents	:	Mr. Sandeep Pathak with Mr. Arnav Singh Mr. Akshay Bhardwaj

**HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA
HON'BLE MRS. JUSTICE SANGEETA SHARMA**

Order

10/02/2026

1. Heard.
2. Learned counsel for the petitioner has relied on the judgment passed by the Hon'ble Supreme Court in the case of **M/s Magadh Sugar & Energy Ltd. Vs. State of Bihar & Ors. (Civil Appeal No.5728 of 2021)** and submitted that alternate remedy available under Section 107 of the Central Goods & Services Tax Act, 2017



(for short 'the Act of 2017') would not in any manner infringe upon his right to file a writ petition challenging the impugned order as the same has been passed without complying with the principles of natural justice. The submission is that while a reply was filed, the same had not been properly considered by the authorities while passing the impugned order. It is his submission that Circular dated 06.07.2022 has not been considered and the demand has wrongfully been raised under Section 74 from the petitioner.

3. While additionally imposing penalty in terms of Section 122 (1)(vii) of the Act of 2017, we find that the petitioner's contentions have been noticed in the impugned order. A show cause notice was given to the petitioner whereafter reply has been filed.

4. We, therefore, do not agree with the learned counsel for the petitioner that principles of natural justice have been violated. If a show cause notice would not have been given and the order would have been passed then perhaps he had a case for directly entertaining the petition. However, if the contentions raised in the reply are alleged to have not been properly considered, the correct approach would have been to take up all the remedies before the Appellate Authority where all the contentions can be raised. The aspect whether the petitioner is liable under Section 74 of the Act of 2017 or is liable only with respect to the penalty in terms of Section 122 (1)(vii) of the Act of 2017, can best be examined by the Appellate Authority as the factual aspects relating to having issued the invoices themselves or by another



entity is a purely factual scenario, which the concerned Appellate Authority has to examine.

5. Leaving it open for the petitioner to file an appeal and directing the same to be considered on merits, we refrain from entertaining the writ petition, at this stage, with liberty to file an appeal within a period of 15 days. If such an appeal is filed, the same shall be heard and decided on merits within a period of three months. It is directed that the Appellate Authority shall also take a decision whether the pre-deposit is required to be made by the petitioner or not, in the facts of the case, and may pass appropriate orders of condoning the requirement of pre-deposit.

6. The petition is, accordingly, disposed of.

(SANGEETA SHARMA),J

(SANJEEV PRAKASH SHARMA),ACTING CJ

RAHUL MIRKHANI/18