-4HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 5551/2024

M/s Iconic Fashion Retailing Pvt. Ltd., Having Its Registered Address Of Principal Place Of Business At Block - B, Tower B-2, World Trade Park, Malviya Nagar, Jaipur, Through Its Company Secretary Ms. Heena Madhvi.

----Petitioner

Versus

1. Union Of India, Through Secretary, Ministry Of Finance No 137, North Block, New Delhi.
2. State Of Rajasthan, Through Its Finance Secretary, Secretariat, Janpath, Jaipur.
3. Deputy Commissioner Of State Tax, Rajasthan Circle- A, Enforcement Branch, Jaipur Ii, Commercial Taxes Department, Kar Bhawan, Ambedkar Circle, Janpath, Jaipur.
4. Appeallate Authority Of State Tax, Rajasthan Jaipur Ii, Commercial Taxes Department, Kar Bhawan, Ambedkar Circle, Janpath Jaipur.

----Respondents

Connected With

D.B. Civil Writ Petition No. 19337/2023

M/s Laxmi Garment Crafts, Having Its Registered Office At G-106, Sitapura Industrical Area, Jaipur-302034 Through Its Authorized Signatory Mr. Devi Shankar.

----Petitioner

Versus

1. Union Of India, Through Its Secretary, Department Of Revenue, Ministry Of Finance, North Block, New Delhi.
2. State Of Rajasthan, Through Principal Secretary, Department Of Finance, Secretariat, Jaipur.
3. Commissioner, State Tax, Commercial Taxes Department Jaipur-Ii, Jaipur.
4. Deputy Commissioner, State Tax , Commercial Taxes Department A Business Audit, Wing- V Th Rajasthan, Jaipur.

----Respondents

D.B. Civil Writ Petition No. 20701/2023

Bardia Real Estate Developers Private Limited, Plot No. 4, Gt Central, Indra Place, Malviya Nagar, Jaipur Through Its Authorized Signatory Mr. Gaurav Bardia

----Petitioner

Versus

1. Union Of India, Through Secretary, Ministry Of Finance, No. 137, North Block, New Delhi-110001
2. State Of Rajasthan, Through Secretary, Department Of Finance, Secretariat, Janpath, Jaipur-302015-Rajasthan.
3. Deputy Commissioner, Circle-C, Enforcement Wing-Ii, Rajasthan State Tax, Commercial Tax Department,kar Bhawan, Ambedkar Circle, Jaipur.
4. Additional Commissioner (Appeals), Jaipur-Ii, Commercial Tax Department, Kar Bhawan, Ambedkar Circle, Jaipur.

----Respondents

D.B. Civil Writ Petition No. 20702/2023

Bardia Real Estate Developers Private Limited, Plot No. 4, Gt Central, Indra Place, Malviya Nagar, Jaipur Through Its Authorized Signatory Mr. Gaurav Bardia

----Petitioner

Versus

1. Union Of India, Through Secretary, Ministry Of Finance, No. 137, North Block, New Delhi-110001.
2. State Of Rajasthan, Through Secretary, Department Of Finance, Secretariat, Janpath, Jaipur-302015-Rajasthan.
3. Deputy Commissioner, Circle-C, Enforcement Wing-Ii, Rajasthan State Tax, Commercial Tax Department, Kar Bhawan, Ambedkar Circle, Jaipur.
4. Additional Commissioner (Appeals), Jaipur-Ii, Commercial Tax Department, Kar Bhawan, Ambedkar Circle, Jaipur.

----Respondents

For Petitioner(s) : Mr. Siddharth Ranka with
Ms. Apeksha Bapna
Ms. Satvika Jha
Mr. Rohan Chatter
Mr. Deepak Surana

For Respondent(s) : Ms. Mahi Yadav, AAG with
Mr. Rohan Mittal &
Ms. Chelsi Agarwal
Mr. Kinshuk Jain with
Mr. Saurabh Jain
Mr. Sandeep Pathak with
Ms. Shefali Sharma

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

HON'BLE MRS. JUSTICE SHUBHA MEHTA

Order

21/04/2026

1. Heard on application Nos. 1/2024 & 2/2024.

2. Learned counsel for the petitioner submits that inspite of the fact that 20 per cent of the amount had already been deposited with the authorities and the fact that there was no appellate forum available, there was no occasion for the respondents to recover the entire amount while their petition is pending before this Court.

3. Learned counsel for the petitioner submits that when an application was moved for seeking modification of the order dated 08.05.2024, the respondent proceeded to recover the amount from the electronic credit ledger of the petitioner on 25.07.2024 and the petitioners' case is said to be frustrated.

4. Learned counsel for the petitioner submits that keeping in view the circulars issued by the Goods & Services Tax Department for not recovering the remaining amount after the 20 per cent amount had been deposited and the action of recovering from the petitioners' ledger, the entire amount should be declared bad and the same be refunded to the petitioners.

5. He relies on the judgment passed by the Patna High Court in the case of **National Insurance Company v. State of Bihar**

(Civil Writ Jurisdiction Case No.777/2023) decided on 15.01.2024. We notice that now the Tribunal has been formed and notification has been issued by the Department on 16.02.2026 to allow appeal to be filed up to 30.06.2026.

6. Learned counsel for the petitioner submits that the Tribunal is not functional as yet and, therefore, we direct the respondents to refund the amount beyond 20 per cent.

7. We however, direct that if the Tribunal passes an order in favour of the appellant, the entire amount recovered is to be refunded along with interest at the rate of 12 per cent. We say so as the amount has been recovered wrongfully from the petitioners beyond 20 per cent and there was no occasion for the concerned officer to take such an action. The interest may be recovered by the Department from the concerned Officers who have appropriated the amount from the petitioners' account.

8. Accordingly, application Nos.1/2024 & 2/2024 stands disposed off.

9. List these matters after four weeks.

(SHUBHA MEHTA),J (SANJEEV PRAKASH SHARMA),ACTING CJ

LAKSHYA SHARMA /102-105