

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 19699/2025

Shivnarayan Yadav S/o Of Sh. Bija Ram Yadav

-----Petitioner

Versus

State Of Rajasthan

-----Respondent

For Petitioner(s)	:	Mr. Jaswinder Singh Bedi with Mr. Rudraksh Sharma
For Respondent(s)	:	Mr. Bharat Vyas, ASG alongwith Mr. Prashant Chaturvedi Ms. Nandini Chaturvedi & Ms. Rakshita Chaturvedi Ms. Mahi Yadav, AAG with Mr. Aaditya Godara, AAAG Ms. Manaswita Naakwal Mr. Harshita Verma & Mr. Rohan Mittal

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

Order

19/12/2025

Learned counsel for the petitioner submits that the provisions of Section 16(2)(c) of the CGST Act, 2017 is unreasonable and are violative of Articles 14, 19(1)(G), 265 and 300-A of the Constitution of India as it leaves a situation where if the subsequent seller does not deposit the requisite GST, the petitioner who has sold goods to the said seller cannot be held liable. While provision of Section 16(2) results in a situation where inspite of there being no knowledge available to the petitioner, the provisions under Section 73 of CGST Act, 2017 are initiated against the earlier seller.

Learned counsel also relied on the order passed at Punjab and Haryana High Court by one of us in CWP 34296/2024.

Issue Notice.

Learned ASG Mr. Bharat Vyas accepts notice on behalf of Respondent No. 3.

Learned AAG Ms. Mahi Yadav accepts notice on behalf of Respondent No. 1 & 2.

List this case on 31.01.2026.

In the meantime no coercive action shall be taken against the petitioner.

(SANGEETA SHARMA),J

(SANJEEV PRAKASH SHARMA),ACTING CJ

DEEPTA ARORA /6