

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 19357/2025

M/s Mahabir Chemical Industries & Anr.

-----Petitioners

Versus

Union of India & Ors.

-----Respondents

For Petitioner(s)	:	Ms. Vibha Datta Makhija, Sr. Adv. (through V.C.) with Mr. K.N. Sharma
For Respondent Nos.1 to 4	:	Mr. Bharat Vyas, ASG (Sr. Adv.) with Mr. C.S. Sinha, Sr. Standing Counsel Mr. Dev Yadav & Mr. Mayank Kamwar.
For Respondent No.5	:	Ms. Mahi Yadav, AAG with Ms. Manaswita Naakwal, Mr. Aaditya Godara, Mr. Rohan Mittal & Ms. Harshita Verma.

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

Order

19/12/2025

1. Ms. Vibha Datta Makhija, learned Senior Counsel along with Mr. K.N. Sharma, learned counsel, appearing for the petitioners submits that the provisions of Section 74(5) & Section 74(8) of the Central Goods and Services Tax Act, 2017 deserve to be declared *ultra vires*, although, there is no prayer.
2. We issue notices in view of the observations made by the Hon'ble Supreme Court in the writ petition filed by the petitioners.
3. Mr. Bharat Vyas, learned Additional Solicitor General, accepts notice on behalf of the respondent Nos.1 to 4.
4. Ms. Mahi Yadav, learned Additional Advocate General, accepts notice on behalf of the respondent No.5.



5. Therefore, service is treated as complete.
6. Reply to the writ petition may be filed within three weeks.
7. List this case again on 22.01.2026.

(SANGEETA SHARMA),J

(SANJEEV PRAKASH SHARMA),ACTING CJ

AMIT/1