HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 19684/2024

M/s. Makkhan Lal And Sons, Jaya Market, Kaman, Bharatpur-321022 (Raj.) Through Its Partner Mr. Vishnu Kumar S/o Sh. Laxman Prasad.

----Petitioner

Versus

1. Union Of India, Through Secretary, Finance Department, Government Of India, New Delhi.
2. The Chief Commissioner, Central Goods And Services Tax, Statue Circle, C Scheme, Jaipur.
3. The Chief Commissioner State Goods And Service Tax, Kar Bhawan, Ambedkar Circle, Jaipur.
4. The Joint Commissioner, State Tax, Circle-A, Bharatpur.

----Respondents

Connected With

D.B. Civil Writ Petition No. 1493/2024

M/s. Rahul Agricom Company, 13, New Grain Mandi, Aerodrome Circle, Kota-324007 (Rajasthan) Through Its Proprietor Rahul Agrawal S/o Sh. Jankilal Agarwal

----Petitioner

Versus

1. Union Of India, Through Secretary, Finance Department, Government Of India, New Delhi
2. The Chief Commissioner Central Goods And Services Tax, Statue Circle C Scheme, Jaipur
3. The State Of Rajasthan, Through Finance Secretary, Government Of Rajasthan, Jaipur
4. The Assistant Commissioner, Central Goods And Service Tax Zone-H, Kota

----Respondents

D.B. Civil Writ Petition No. 1814/2024

M/s. Mangalan Vyapaar Private Limited, 1/29, Vidhyadharnagar, Jaipur-302023 (Rajasthan) Through Its Authorized Signatory Sh. Utkarsh Jagwayan Sh. Harish Chandra Jagwayan

----Petitioner

Versus

1. Union Of India, Through Secretary, Finance Department, Government Of India, New Delhi.
2. The State Of Rajasthan, Through Finance Secretary, Government Of Rajasthan, Jaipur.
3. The Commercial Taxes Officer, Commercial Taxes Department, Kar Bhawan, Ambedkar Circle, Jaipur.
4. Joint Commissioner (State Tax), Enforcement Wing - Rajasthan-I, Circle-C, Jaipur.
5. Appellate Authority-Iii, State Tax, Kar Bhawan, Jaipur.

----Respondents

D.B. Civil Writ Petition No. 2039/2024

M/s. Rnj Oil And Fats Pvt. Ltd., 70-71 Jhotwara Extension Phase-I Industrial Area Sarna Doongar Jaipur Through Its Director Harish Chandra Jagwayan S/o Ram Niwas Jagwayan

----Petitioner

Versus

1. Union Of India, Through Secretary, Finance Department Government Of India New Delhi
2. The Chief Commissioner, Central Goods And Services Tax, Statue Circle, C Scheme, Jaipur
3. The Chief Commissioner, State Goods And Service Tax, Kar Bhawan, Ambedkar Circle, Jaipur.
4. Joint Commissioner (State Tax), Enforcement Wing-I, Circle-B, Kar Bhawan, Jaipur.
5. Appellate Autyhoriy, State Tax, Kar Bhawan, Jaipur

----Respondents

D.B. Civil Writ Petition No. 2666/2024

M/s Rajasthan Mineral Traders, Old Industrial Area, 1, Alwar, Rajasthan, 301001 Through Its Partner Jai Kumar Goyal S/o Krishnan Murari Goyal

----Petitioner

Versus

1. Union Of India, Through Secretary, Finance Department, Government Of India, New Delhi
2. The Chief Commissioner, Central Goods And Services Tax,

Statue Circle, C Scheme, Jaipur

3. The Chief Commissioner, State Goods And Service Tax, Kar Bhawan, Ambedkar Circle, Jaipur
4. Joint Commissioner (State Tax), Enforcement Wing-C, Circle-A, Rajasthan, Jaipur
5. Appellate Authority, State Tax, Rgst Department, Kar Bhawan, Alwar (Rajasthan)

----Respondents

D.B. Civil Writ Petition No. 2872/2024

M/s Rajasthan Mineral Traders, Old Industrial Area, 1, Alwar, Rajasthan, 301001 Through Its Partner Jai Kumar Goyal S/o Krishnan Murari Goyal

----Petitioner

Versus

1. Union Of India, Through Secretary, Finance Department, Government Of India, New Delhi
2. The Chief Commissioner, Central Goods And Services Tax Statue Circle, C Scheme, Jaipur
3. The Chief Commissioner State Goods And Service Tax, Kar Bhawan, Ambedkar Circle, Jaipur
4. Joint Commissioner (State Tax), Enforcement Wing- C Circle- A Rajasthan, Jaipur
5. Appellate Authority State Tax, Rgst Department Kar Bhawan Alwar (Rajasthan)

----Respondents

D.B. Civil Writ Petition No. 4894/2024

M/s Kanha Construction Company, Kheep Ka Pura Vill Kheep Ka Pura Hindaun City Karauli-322236 (Rajasthan) Through Its Proprietor Purushottam Singh

----Petitioner

Versus

1. Union Of India, Through Secretary, Finance Department, Government Of India, New Delhi.
2. The Chief Commissioner, Central Goods And Services Tax, Statue Circle, C Scheme, Jaipur.
3. The State Of Rajasthan, Through Chief Commissioner,

State Goods And Service Tax, Kar Bhawan, Ambedkar Circle, Jaipur.

4. Superintendent Circle- Karauli, Ward-Iii Headquarter, Hindaun.

5. Appellate Authority, State Tax, Kar Bhawan, Jaipur.

----Respondents

D.B. Civil Writ Petition No. 5607/2024

M/s Vishnu Electricals, Through Its Proprietor Manoram Bhargava Wife Of Shri Vishnu Aged About 85 Years, Resident Of Plot No. 5, Raghu Kamal Niwas, Mi Road, Near All India Radio, Jaipur, Rajasthan.

----Petitioner

Versus

1. The Assistant Commissioner, State Good And Service Tax Department, Rajasthan, Zone- Jaipur - I, Circle - Circle- I, Jaipur I, Ward - Circle- I, Jaipur I, -Ward -Ii, Kar Bhawan, Jhalana Dungari, Jaipur.

2. State Of Rajasthan, Through Its Additional Chief Secretary, Department Of Finance Secretariat, Jaipur, Rajasthan.

3. Appellate Authority, 1St, State Goods And Service Tax Department, Room No. 116, Kar Bhawan, Ambedkar Circle, Jaipur.

4. Union Of India, Through Its Finance Secretary, Ministry Of Finance, Government Of India, New Delhi.

----Respondents

D.B. Civil Writ Petition No. 13290/2024

M/s AA.K Enterprises, Having Registered Office At R- Sf- 75, 2Nd Floor, Capital Hightreet, Phool Bagh Chowk, Bhiwadi,alwar, Rajasthan- 301019 Through Proprietor Mr. Abhilash Sharma S/o Shri Krishan Avtar Sharma Aged 50 Years, R/o House No.p-176A, Sanjay Nagar, Sector-23, Ghaziabad, Hapur, Uttar Pradesh.

----Petitioner

Versus

1. State Of Rajasthan, Through Its Finance Secretary, Finance Department, 1St Floor, Main Building,

Government Secretariat, Janpath, Jaipur

2. Assistant Commissioner Of State Tax, Commercial Taxes Department, Circle-A, Bhiwadi-Ward-I, Khairthal-Tijara, Rajasthan.

3. Additional Commissioner, Appellate Authority Of State Tax, Rajasthan, Jaipur, Commercial Taxes Department, Kar Bhawan, Ambedkar Circle, Janpath, Jaipur.

4. Union Of India, Represented Through Union Secretary, Department Of Revenue, Ministry Of Finance, North Block, New Delhi.

----Respondents

D.B. Civil Writ Petition No. 14995/2024

M/s Calcutta Supply Company, E-88, M.g.d. Market, Tripolia Bazar, Jaipur Through Its Partner Ravi Kant Kanoongo S/o Sh. Rama Kishan Kanoongo.

----Petitioner

Versus

1. Union Of India, Through Secretary, Finance Department, Government Of India, New Delhi.

2. The Chief Commissioner, Central Goods And Services Tax, Statue Circle, C Scheme, Jaipur.

3. The State Of Rajasthan, Through Chief Commissioner, State Goods And Service Tax, Kar Bhawan, Ambedkar Circle, Jaipur.

4. Joint Commissioner (State Tax), Circle-D, Zone-I, Jaipur

5. Appellate Authority State Tax, Kar Bhawan, Jaipur

----Respondents

D.B. Civil Writ Petition No. 19707/2024

M/s. Makkhan Lal And Sons, Jaya Market Kaman, Bharatpur-321022 (Raj.) Through Its Partner Mr. Vishnu Kumar S/o Sh. Laxman Prasad

----Petitioner

Versus

1. Union Of India, Through Secretary, Finance Department, Government Of India, New Delhi.

2. The Chief Commissioner, Central Goods And Services Tax, Statue Circle, C-Scheme, Jaipur.

3. The Chief Commissioner, State Goods And Service Tax, Kar Bhawan, Ambedkar Circle, Jaipur

4. The Joint Commissioner, State Tax, Circle-A, Bharatpur.

----Respondents

D.B. Civil Writ Petition No. 19710/2024

M/s. Makkhan Lal And Sons, Jaya Market Kaman, Bharatpur-321022 (Raj.) Through Its Partner Mr. Vishnu Kumar S/o Sh. Laxman Prasad

----Petitioner

Versus

1. Union Of India, Through Secretary, Finance Department, Government Of India, New Delhi.

2. The Chief Commissioner, Central Goods And Services Tax, Statue Circle, C-Scheme, Jaipur.

3. The Chief Commissioner, State Goods And Service Tax, Kar Bhawan, Ambedkar Circle, Jaipur

4. The Joint Commissioner, State Tax, Circle-A, Bharatpur.

----Respondents

For Petitioner(s)	:	Mr. Pankaj Ghiya Mr. Mayank Vyas Mr. Kuldeep Kumar Sharma Mr. Hitesh Mishra with Ms. Komal Nama
For Respondent(s)	:	Ms. Mahi Yadav, AAG assisted by Mr. Rohan Mittal and Ms. Chelsi Agrawal Mr. Rakesh Choudhary for Mr. Bharat Vyas, ASG Mr. Chinmay Sharma for Mr. Sumit Tetarwal, through VC Mr. Sourabh Jain for Mr. Kinshuk Jain

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

HON'BLE MR. JUSTICE BIPIN GUPTA

Order

08/05/2026

1. Learned AAG as well as associate of learned Additional Solicitor General fairly state that the issue regarding delay in filing of appeal resulting in the dismissal of the appeal against the appeal filed by the assessee on account of the limitation provided under Section 107 of the RGST Act, 2017/the CGST Act, 2017, has been examined by this Court in the case of "**Jagdamba Motors vs. Union of India & Ors.**" (*D.B. Civil Writ Petition No.4740/2024*) and connected matters; decided on 27.11.2024 and again in the case of "**M/s Komal Marble vs. State Of Rajasthan & Ors.**" (*D.B. Civil Writ Petition No.1113/2024*), decided on 15.02.2024, which have been followed by a Co-ordinate Bench of this Court in the case of "**M/s World Trade Park Ltd. vs. Union of India & Ors.**" (*D.B. Civil Writ Petition No.2385/2024*), dated 01.12.2025, (Annexure-R/2).

2. Learned counsels are *ad idem* that the present matters may be decided accordingly.

3. Learned counsel for the petitioners submits that he does not press any other prayer.

4. In view thereto, we dispose of these writ petitions at this stage and condone the delay in filing of the appeal; as allowed by the Supreme Court in the case of **"M/s Tecnimont Pvt. Ltd vs. State of Punjab and Ors."** (2021) 12 SCC 477 and direct the petitioners to file an appeal afresh. If such an appeal is filed within a period of 15 days from today, the same shall be taken up on merits by the Appellate Authority without delving on to the issue of limitations.

5. All the arguments which the petitioners want to take, shall be allowed to be taken up and a speaking order shall be passed.

6. All pending applications also stand disposed of.

7. A copy of this order be placed in each connected file.

(BIPIN GUPTA),J (SANJEEV PRAKASH SHARMA),ACTING CJ

ANIL SHARMA/56-63 & 65-68