[2026:RJ-JD:25512-DB]

HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

D.B. Civil Writ Petition No. 10695/2026

M/s Punj Lloyd Ltd.-Varaha Infra Ltd. (Jv), Plot No. 6, Jalam Vilas Scheme, Paota B Road, Jodhpur, Raj. 342001 Through Its Authorized Signatory Shri Prem Singh Rao S/o Mufat Singh Rao, Aged 43, R/o Plot No 6, Jalam Vilas Scheme, Paota B Road, Jodhpur, Rajasthan.342001

----Petitioner

Versus

1. Union Of India, Dept. Of Revenue, Govt Of India, Shastri Bhawan, New Delhi 110001.
2. State Of Rajasthan, Through The Secretary, Department Of Fincance, Secretariat, Jaipur, 302005.
3. The Commissioner, CGST And Central Excise Division Jodhpur (Raj), G-105, New Jodhpur Industrial Area, Jodhpur, Raj. 342005
4. The Assistant Commissioner, CGST And Central Excise 1st Floor, BSNL Building, Near Post Office, Shastri Nagar, Jodhpur, Raj.342003
5. The Joint Commissioner Anti Evasion, CGST Commissionerate, Jodhpur, G-105, New Jodhpur Industrial Area, Jodhpur, Raj. 342005
6. Ministry Of External Affairs, Through The Secretary, Jawaharlal Nehru Bhawan, 23-D, New Delhi 110011.

----Respondents

For Petitioner(s)	:	Mr. Sharad Kothari Mr. Chirag Soni
For Respondent(s)	:	Mr. Mahaveer Bishnoi AAG with Mr. HVS Chandrawat Mr. Rishabh Dadhich, Associate to Mr. Rajvendra Saraswat

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HON'BLE MR. JUSTICE INDERJEET SINGH
HON'BLE MR. JUSTICE SANDEEP TANEJA

Order

REPORTABLE :

25/05/2026

1. This writ petition has been filed by the petitioner with the following prayer:

"It is therefore humbly prayed that the writ petition may kindly be allowed and by an appropriate order or direction:-

a) The Show Cause Notice dated 12.03.2025 (Annexure-2) and any other consequential proceedings may be quashed.

b) The Order-In-Original dated 27.03.2026 (Annexure-3) may be declared illegal and set-aside.

c) Any other order or direction which this Hon'ble Court deems just and proper may kindly be passed in favour of the humble petitioner."

2. Learned counsel for the petitioner has submitted that the petitioner herein is aggrieved by the issuance of show cause notice dated 12.03.2025 (Annexure-2) as well as the Order-in-Original dated 27.03.2026 (Annexure-3) passed by the respondents. Learned counsel has further submitted that the authority who issued the show cause notice had no jurisdiction to issue a consolidated single show cause notice for multiple years. Learned counsel has also submitted that as per the scheme of Section 74 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'Act of 2017'), such notice cannot be issued and therefore, has prayed to quash and set aside the same in exercise of power of judicial review.

2.1 Learned counsel for the petitioner has placed reliance upon the following judgments passed by the Hon'ble Supreme Court:-

i. ***M/s Godrej Sara Lee Ltd. Vs. The Excise and Taxation Officer-cum-Assessing Authority & Ors.,*** *Civil Appeal No.5393/2010, decided on 01.02.2023.*

ii. ***J. Sri Nisha Vs. The Special Director, Adjudicating Authority, Directorate of Enforcement and Anr.,*** *SLP (Civil) No(s).23415/2025, decided on 17.02.2026.*

2.2 Learned counsel has also placed reliance on the following orders/judgments passed by this Court as well as other High Courts:

i. *DBCWP No. 7290/2025 :* ***Uno Minda Limited v. Additional Commissioner, Anti Evasion and Others****, Order dated 25.07.2025*

ii. *DBCWP No. 14105/2025 :* ***Ashok Jain & Co. v. Union of India & Ors.*** *order dated 18.09.2025*

iii. *DBCWP No. 15990/2025 :* ***Meridean Overseas Education Consultants Private Limited v. Union of India****, order dated 06.11.2025*

iv. *DBCWP No. 19707/2025 :* ***Kota Metals & Anr. v. The Additional Commissioner (Adjudication) & Ors.*** *order dated 16.12.2025*

v. *DBCWP No. 19706/2025 :* ***Hamid Traders & Anr. v. The Additional Commissioner (Adjudication) & Ors.****, order dated 16.12.2025*

vi. *DBCWP No. 7378/2025 :* ***Rathi Bars v. Additional Commissioner CGST and Central Excise Commissioner & Ors.*** *Order dated 07.10.2025*

vii. *DBCWP No. 19711/2025* ***SK Metals v. The Additional Commissioner (Adjudication) & Ors.*** *Order dated 16.12.2025*

viii. ***The State of Jammu and Kashmir and Ors. v. Caltex (India) Limited****, 1965 SCC Online SC 168*

ix. ***Titan Company Limited v. Joint Commissioner of GST & Central Excise,*** *2024 (1) TMI 619- Madras High Court*

x. ***Milroc Good Earth Developers, Mariposa Beach Grove v. Union of India and Ors.,*** *2025 (10) TMI 867- Bombay High Court*

xi. ***S.J. Construction v. The Assistant Commissioner and Ors.,*** *2025 (9) TMI-Andhra Pradesh High Court*

xii. ***M/s Gyankeer Tobacco Products Private Limited & Anr. Vs. Additional Commissioner, Central Excise And Central Goods and Services Tax Commissionerate & Ors.*** *: D.B. Civil Writ Petition No. 18915/2024, decided on 16.04.2026.*

3. *Per contra*, learned AAG and learned counsel for the respondents have opposed the writ petition and have submitted that the show cause notice has been issued within limitation as prescribed under the Act of 2017. Learned counsel have further submitted that the petitioner is estopped to raise the issue of jurisdiction of the authority concerned before this Court as the petitioner has already participated in the adjudication proceedings. It is submitted that once the petitioner has participated in the adjudication process and the Order-in-Original has been passed, the writ petition cannot be maintained as the petitioner is having alternative remedy of appeal under Section 107 of the Act of 2017.

3.1 Learned counsel have also submitted that the authority concerned has not committed any error in issuing the show cause notice as the expression used in Section 74 of the Act of 2017 is 'period' and not the 'Financial Year', and therefore, it is permissible to issue show cause notice for any period and not required to be issued in respect of any specific Financial Year. It is further submitted that the objection raised by the petitioner has been dealt with by the adjudicating authority in Order-in-Original which can be assailed in appeal.

3.2 Learned AAG as well as learned counsel for the respondents have relied upon the following judgments:

i. ***M/s Trillion Lead Factory Private Limited Vs. Superintendent of Central Tax****, Special Leave to Appeal (Civil) No. 7101/2026, decided on 27.02.2026. (Hon'ble Supreme Court of India)*

ii. ***Tanushree Logistics Private Ltd. Vs. State of Rajasthan,*** *D.B. Civil Writ Petition No.17550/2022, decided on 07.12.2022. (Rajasthan High Court)*

iii. ***M/s Mathur Polymers Vs. Union of India and Ors.,*** *W.P. (C) 2394/2025 and CM Appl.11289/2025, decided on 26.08.2025. (Delhi High Court)*

4. Heard counsel for the parties and perused the record.

5. Section 107 of the Act of 2017 deals with the statutory remedy of appeal and provides that any person aggrieved by any decision or order passed under this Act by an adjudicating Authority may prefer an appeal to Appellate Authority. The issue of maintainability of a writ petition in view of the availability of above alternative remedy came up before the Hon'ble Supreme Court in the case of **Assistant Commissioner of State Tax & Others Vs. M/s Commercial Steel Limited**, reported in **(2022) 16 SCC 447** and the Apex Court has observed as under:-

> *"11. The Respondent had a statutory remedy Under Section 107. Instead of availing of the remedy, the Respondent instituted a petition Under Article 226. The existence of an alternate remedy is not an absolute bar to the maintainability of a writ petition Under Article 226 of the Constitution. But a writ petition can be entertained in exceptional circumstances where there is:*
> *(i) a breach of fundamental rights;*
> *(ii) a violation of the principles of natural justice;*
> *(iii) an excess of jurisdiction; or*

> *(iv) a challenge to the vires of the statute or delegated legislation.*
>
> *12. In the present case, none of the above exceptions was established. There was, in fact, no violation of the principles of natural justice since a notice was served on the person in charge of the conveyance. In this backdrop, it was not appropriate for the High Court to entertain a writ petition. The assessment of facts would have to be carried out by the appellate authority. As a matter of fact, the High Court has while doing this exercise proceeded on the basis of surmises. However, since we are inclined to relegate the Respondent to the pursuit of the alternate statutory remedy Under Section 107, this Court makes no observation on the merits of the case of the Respondent."*

6. A Division Bench of the Gujarat High Court in the case of **M/s Super Service Point Vs. Union of India & Ors.,** R/Special Civil Application No.9382/2025 decided on 04.09.2025, relied upon the aforesaid judgment of the Hon'ble Supreme Court and dismissed the writ petition relegating the petitioner to file an appeal under Section 107 of the Act of 2017.

6.1 In that matter, the case of the petitioner was that the adjudicating authority ought to have passed separate orders against the consolidated show cause notice.

6.2 It is pertinent to mention here that the Special Leave to Appeal (Civil) No.38643/2025 decided on 07.01.2026, filed against the dismissal of the writ petition by the Gujarat High Court, was also dismissed as withdrawn, by the Hon'ble Supreme Court, with liberty to the petitioner to file an appeal under Section 107 of the Act of 2017.

7. Recently, the Hon'ble Apex Court in the case of **M/s Trillion Lead Factory Private Limited** (supra) has also observed that a

writ petition shall not lie against issuance of show cause notice. The relevant paragraphs are quoted hereunder:-

> "*It is trite law that no writ lies against an issuance of show cause notice and such writ petition would not be maintainable. This position has been explained to by this Court in the case of Secretary, Ministry of Defence and Ors. Vs. Prabhash Chandra Mirdha, (2012) 11 SCC 565 and in the judgment of Commr. of Central Excise Commissionerate Vs. M/s Krishna Was (P) Ltd. in Civil Appeal No.8609/2019 disposed of on 14.11.2019 vide Paragraph-2."*

8. A co-ordinate Bench of this Court also in the case of **Tanushree Logistics Private Ltd.** (supra) has observed as under:-

> *"The law declared in the aforesaid decisions, particularly in cases where challenge arises out of an order of assessment in the matter of imposition of tax, leaves no manner of doubt that except in limited circumstances as dealt with hereinabove, the writ petitions would not be maintainable.*
>
> *In view of above, we are not inclined to entertain these writ petitions and to go into correctness of the order of assessment and leave this to be dealt with by the appellate authority in the event the writ petitioner choses to avail his right of appeal as provided under Section 107 of the Act.*
>
> *In the result, the objection of maintainability of the writ petitions is sustained and the writ petitions are held to be not maintainable, as the petitioner has an efficacious alternative statutory remedy of filing of an appeal.*
>
> *All these writ petitions are accordingly dismissed, leaving it open for the petitioner to avail alternative remedy of appeal. We further direct that the period during which these petitions remained pending before this court shall not be counted for the purposes of counting the period of limitation in filing appeal."*

9. In the instant case, the show cause notice dated 12.03.2025 was duly served upon the petitioner. Undisputedly, the petitioner did not lay any challenge to the show cause notice at the initial stage and rather chose to participate in the adjudication process and raised all the objections therein. The adjudicating authority, after giving opportunity of hearing to the petitioner, passed a speaking and reasoned Order-in-Original dated 27.03.2026, therefore, in our opinion, there is no violation of principles of natural justice. Hence, in view of the above and as also in light of the observation of the Hon'ble Supreme Court in the aforesaid judgments of **Assistant Commissioner of State Tax** (supra), **M/s Super Service Point Vs. Union of India & Ors.,** Special Leave to Appeal (Civil) No.38643/2025, decided on 07.01.2026 and **M/s Trillion Lead Factory Private Limited** (supra), as well as the observation made by this Court in the case of **Tanushree Logistics Private Ltd.** (supra), since the petitioner is now having efficacious alternative remedy of statutory appeal under Section 107 of the Act of 2017, this Court is not inclined to entertain the present writ petition. The petitioner may avail the remedy of appeal, if so advised, to challenge the Order-in-Original dated 27.03.2026.

10. Accordingly, the instant writ petition is dismissed.

11. All pending application(s), if any, stand disposed of.

(SANDEEP TANEJA),J **(INDERJEET SINGH),J**

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