HIGH COURT OF JUDICATURE FOR RAJASTHAN
AT JODHPUR

D.B. Civil Writ Petition No. 18346/2026
CNR: RJHC010728942026 | URN: CW / 31698U / 2026

Kunal Manwani S/o Shri Raju, Aged About 37 Years, Proprietor Of M/s Shri Raju Art And Crafts, Principal Place Of Business At 12/381,chopasni Housing Board, Jodhpur, Rajasthan, Was Holding Gstin No 08Arvpm792K1Zp (Now Cancelled).

----Petitioner

Versus

1. The Union Of India, Secretary, Ministry Of Finance, Department Of Revenue, North Block, New Delhi 110001.
2. State Of Rajasthan, Commissioner, State Tax, Rajasthan, Jaipur
3. Deputy Commissioner, State Tax, Circle-D, Jodhpur-I, Rajasthan
4. Assistant Commissioner, State Tax, Ward-I, Circle-D, Zone Jodhpur-I
5. Assistant Commercial Taxes Officer, Ward-I, Circle-D, Jodhpur-I, Rajasthan

----Respondents

For Petitioner(s)	:	Ms. Prerna Chopra Mr. Parasmal Chopra Mr. Shashi Vaishnav for Mr. Dinesh Kumar Joshi
For Respondent(s)	:	Mr. Harshvardhan Singh for Mr. Mahaveer Bishnoi, AAG Mr. Mudit Vaishnav for Mr. Shyam Sunder Paliwal, Dy. S.G.

HON'BLE DR. JUSTICE PUSHPENDRA SINGH BHATI
HON'BLE MR. JUSTICE PRAVEER BHATNAGAR

Order

17/08/2026

1. The petitioner has preferred the present writ petition claiming the following reliefs :-

"i. Issue a Writ of Certiorari, or any other appropriate writ, order, or direction, quashing and setting aside the Show Cause Notice dated 26.06.2024 (Form GST DRC-01, No. AC-I/JDP-1/CIRCLE-D/2024-25/10) (Annexure-4) and the consequential Order-in-Original dated 17.10.2024 (Annexure-5) (Form GST DRC-07), for want of proper service and violation of the principles of natural justice;

ii. Issue a Writ of Certiorari, or any other appropriate writ, order, or direction, quashing and setting aside the Show Cause Notice dated 28.08.2024 (Annexure-6) (Form GST DRC-01, ARN AD0808240206046) and the consequential ex-parte Order-in-Original/Summary Order dated 21.03.2025 (Annexure-7) (Form GST DRC-07), for want of proper service and violation of the principles of natural justice;

iii. In the alternative, and without prejudice to prayers (i) and (ii) above, issue a Writ of Mandamus, or any other appropriate writ, order, or direction, remanding the matters covered by the Show Cause Notices dated 26.06.2024 and 28.08.2024 to Respondent No. 4 for fresh adjudication, after affording the Petitioner a real and effective opportunity of hearing, including furnishing of the Relied Upon Document (RUD-01) and a reasonable opportunity to file a reply and to be heard in person, upon such terms as this Hon'ble Court may deem fit;

iv. Issue a Writ of Mandamus, or any other appropriate writ, order, or direction, restraining the Respondents, their officers, servants, and agents, from taking any coercive recovery action, pursuant to the impugned Orders-in-Original dated 17.10.2024 and 21.03.2025, pending disposal of the present writ petition;"

2. Learned counsel for the petitioner submits that the petitioner was holding GST registration No. 08ARVPM7962K1ZP, which was cancelled with effect from 31.01.2022 pursuant to the petitioner's own voluntary application dated 08.02.2022 filed on account of cessation of business in India. It is further submitted that the petitioner relocated the business to Dubai, UAE from 2023 onwards. In the interregnum, the respondents issued a Show Cause Notice dated 26.06.2024, which could not be served upon

the petitioner due to the said relocation. Thereafter, a consequential Order-in-Original dated 17.10.2024 under Section 73(9) of the CGST/RGST Act came to be passed. Another Show Cause Notice dated 28.08.2024 was issued, culminating in a further consequential Order-in-Original dated 21.03.2025 under Section 73(9) of the CGST/RGST Act, confirming aggregate demands of Rs. 9,38,568/- and Rs. 1,01,944/- respectively.

3. Learned counsel for the petitioner has placed reliance on the judgment of the Hon'ble Madras High Court in ***M/s MSK Worldwide Express Private Limited v. The Assistant Commissioner of GST and Central Excise*** (W.P. No. 20031 of 2026), decided on 05.06.2026. The relevant portion thereof reads as under:

> *"4. Although a person, whose registration was later cancelled, has access to the GST portal, it cannot be reasonably expected that such person would access the GST portal six years after discontinuing the business and after the registration was cancelled. Considering this aspect, the matter warrants reconsideration because the impugned order has been issued without hearing the petitioner.*
>
> *5. On instructions, learned counsel for the petitioner consents to pay 10% of the disputed tax demand as a condition. She has made an endorsement in the bundle to that effect.*
>
> *6. Subject to the above condition being fulfilled within two weeks from the date of receipt of a copy of this order, the impugned order dated 11.11.2025 is set aside and the matter is remanded for reconsideration. After providing a reasonable opportunity to the petitioner, including an opportunity to respond to the show cause notice within 15 days from today, a fresh order shall be issued within three months from the date of receipt of the petitioner's reply. In view of the order-in-original being set aside, the bank attachment shall stand raised, upon fulfillment of the above condition."*

4. Learned counsel for the petitioner has also invited the attention of this Court to Section 169 of Central Goods and Services Tax Act, 2017, which reads as under :-

> *"**Section 169. Service of notice in certain circumstances.-***
>
> *(1) Any decision, order, summons, notice or other communication under this Act or the rules made thereunder shall be served by any one of the following methods, namely:-*
>
> *(a) by giving or tendering it directly or by a messenger including a courier to the addressee or the taxable person or to his manager or authorised representative or an advocate or a tax practitioner holding authority to appear in the proceedings on behalf of the taxable person or to a person regularly employed by him in connection with the business, or to any adult member of family residing with the taxable person; or*
>
> *(b) by registered post or speed post or courier with acknowledgement due, to the person for whom it is intended or his authorised representative, if any, at his last known place of business or residence; or*
>
> *(c) by sending a communication to his e-mail address provided at the time of registration or as amended from time to time; or*
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> *(d) by making it available on the common portal; or*
>
> *(e) by publication in a newspaper circulating in the locality in which the taxable person or the person to whom it is issued is last known to have resided, carried on business or personally worked for gain; or*
>
> *(f) if none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of business or residence and if such mode is not practicable for any reason, then by affixing a copy thereof on the notice board of the office of the concerned officer or authority who or which passed such decision or order or issued such summons or notice.*
>
> *(2) Every decision, order, summons, notice or any communication shall be deemed to have been served on the date on which it is tendered or published or a copy thereof is affixed in the manner provided in sub-section (1).*
>
> *(3) When such decision, order, summons, notice or any communication is sent by registered post or speed post, it shall be deemed to have been received by the addressee at the expiry of the period normally taken by such post in transit unless the contrary is proved. "*

5. Learned counsel for the petitioner submits that the practical situation arising from the petitioner's discontinuation of business in India and the consequent voluntary cancellation of GST registration disabled the petitioner from responding to the notices. It is only subsequently that the petitioner discovered that, on account of non-response, ex-parte Orders-in-Original have been passed to the detriment of the petitioner's interests, without the petitioner's stand being taken on record.

6. Learned counsel for the petitioner makes a limited submission that the petitioner may be permitted to prefer an appeal strictly in accordance with law, with the delay being condoned, and that an opportunity be afforded to address all aspects of the Show Cause Notices and the material factual matrix of the case.

7. Learned counsel for the respondents fairly submits that if an appeal is preferred, the same shall be decided strictly in accordance with law after affording proper opportunity of hearing.

8. In the peculiar factual matrix of the present case, this Court is inclined to grant the limited relief sought.

9. The petitioner is accordingly granted time to prefer an appeal within a period of thirty days from today. In the interest of justice, the appellate authority shall permit the petitioner to file a proper reply and to bring on record all documents necessary to defend against both Show Cause Notices and both Orders-in-Original. Such material shall be duly considered by the appellate authority, and an appropriate order shall be passed strictly in accordance with law. In the event the portal does not permit any of the compliances, the same may be effected physically by the

petitioner. Needless to state that this Court has not expressed any opinion on the merits of the matter one way or the other; the present order has been passed solely in the interest of justice.

10. In view of the above, the present writ petition is disposed of.

(PRAVEER BHATNAGAR),J (DR.PUSHPENDRA SINGH BHATI),J

95/Sudhir Choudhary