


HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 3729/2026

M/s Prime Metals, H-624 C, Prime Metals, Matsya Industrial Area, Alwar, Rajasthan- 301030 Through Its Authorised Signatory Mr. Amit Rastogi S/o Subhash Chand Rastogi, Aged 47 (Approx) R/o 228, Scheme No. 3, Basant Vihar Alwar- 301001 Rajasthan.

----Petitioner

Versus

1. Central Board Of Indirect Taxes And Customs, Through Its Chairman, North Block, New Delhi- 110001.
2. Assistant Commissioner, Cgst Division- Alwar-Ii, New Administrative Building, Ground Floor, Bsnl Building, Moti Dungri, Alwar, Rajasthan.
3. Assistant Commissioner, Cgst, A Block, Surya Nagar, Alwar, Rajasthan.
4. Union Of India, Through Its Secretary, Department Of Revenue, Ministry Of Finance, North Block, New Delhi.
5. State Of Rajasthan, Through Additional Chief Secretary (Finance) To Government, Finance Department (Tax Division), Government Of Rajasthan, 1St Floor, Main Building, Government Secretariat, Jaipur, Rajasthan. 302005.

----Respondents

For Petitioner(s)	:	Mr. Palash Gupta on behalf of Mr. Jatin Harjai
For Respondent(s)	:	Mr. Nitin Jain with Ms. Kriti Kalawatia

HON'BLE MR. JUSTICE INDERJEET SINGH
HON'BLE MR. JUSTICE ASHOK KUMAR JAIN

Order

29/04/2026

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

"It is, therefore, most respectfully prayer that this Hon'ble Court may graciously be pleased to issue an writ of Certiorari or prohibition or any other appropriate writ/order/direction;

- a. To quash the Circular no. 3/3/2017 (Annexure-7) issued by Respondent No. 1 being without authority from law.
- b. To declare Sections 16(2)(c) of the Central Goods and Services Tax Act, 2017/ Rajasthan Goods and Services Tax Act, 2017 as ultra vires the Constitution of India;
- c. To quash and set aside OIO dated 17.12.2025 (Annexure P/6);
- d. To quash SCN dated 25.06.2025 (Annexure P/4);
- e. Any other relief as this Hon'ble Court may deem fir and proper in the fact, circumstance and legal position of the case and in law to the petitioner."

2. By this writ petition, the petitioner has challenged the show cause notice as well as original order passed by the adjudicating authority.

3. Learned counsel for petitioner submitted that no opportunity of cross-examination was given to the petitioner.

4. Learned counsel for respondent(s) opposed the submissions and submitted that the petitioner is having an alternative remedy of appeal against the order dated 17.12.2025 passed by the adjudicating authority.

5. Learned counsel for respondent(s) has relied upon judgment of Hon'ble Supreme Court in case of **M/s. Trillion Lead Factory Private Ltd. Vs. Superintendent of Central Tax, Special Leave to appeal (C) No. 7101/2026 decided on 27.02.2026**

wherein it has been held as under:

"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."

6. Learned counsel for respondent(s) further placed reliance upon judgment of the Division Bench of this Court in case of **Tanushree Logistics Private Limited. Vs. State of Rajasthan (D.B. Civil Writ Petition No. 17550/2022 decided on 07.12.2022)** wherein the Division Bench has already considered the provision of appeal under Section 107 of CGST Act and observed that alternative remedy of appeal is available to the petitioner before the appellate authority.
6. Heard learned counsel for the parties and perused the material placed on record.
7. Considering the fact that the petitioner is having statutory alternative remedy of appeal under Section 107(1) of the CGST Act before the appellate authority, we are not inclined to interfere in this matter.
8. Hence, the instant writ petition is dismissed with liberty to the petitioner to raise all his grounds, legal and factual before the appellate authority.

(ASHOK KUMAR JAIN),J

(INDERJEET SINGH),J