ITEM NO.23 + 55 + 55.1 COURT NO.10 SECTION XV

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No(s). 25965/2026

[Arising out of impugned final judgment and order dated 18-03-2026 in DBCWP No. 3636/2026 passed by the High Court of Judicature for Rajasthan at Jaipur]

GVK JAIPUR EXPRESSWAY PVT. LTD Petitioner(s)

VERSUS

DEPUTY COMMISSIONER OF STATE TAX & ORS. Respondent(s)

IA No. 220689/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT, IA No. 220690/2026 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

Petition(s) for Special Leave to Appeal (C) No(s). 26973/2026

IA No. 229503/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT, IA No. 229507/2026 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

WITH

SLP(C) No. 26582/2026 (XV)

IA No. 226171/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT, IA No. 226172/2026 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

Date : 10-08-2026 This matter was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE MANOJ MISRA
HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) :Mr. Guru Krishna Kumar, Sr. Adv.
Mr. Adarsh Ramanujan, Adv.
Mr. Lzafeer Ahmad B. F., AOR
Mr. Parth Singh, Adv.
Mr. Shubham Arun, Adv.
Mr. Pawan Kant Singh, Adv.
Mr. Ashwin K, Adv.
Mr. Vishesh Goel, Adv.

Mr. Adarsh Ramanujan, Adv. (Item 55)
Mr. Lzafeer Ahmad B. F., AOR
Mr. Parth Singh, Adv.

For Respondent(s) :

UPON hearing the counsel the Court made the following

O R D E R

1. The submission on behalf of the petitioner(s) is that they had raised an issue of non-service of notice as well as the order. Apparently, the notice was allegedly served by uploading it on common portal. It is the contention of the petitioner(s) that the High Court of Madras as well as Delhi High Court have viewed service of notice by uploading on portal as incomplete particularly where the relevant information may be referable to two tabs, namely, "View Additional Notices/Orders", and "View Notices and Orders". It is the case of the petitioner(s) that his case is squarely covered by the decisions of the Madras High Court as well as Delhi High Court.

2. Issue notice, returnable in four weeks.

(KAVITA PAHUJA)
ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)
COURT MASTER (NSH)

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 3636/2026

Gvk Jaipur Expressway Pvt. Ltd., Toll Plaza At 286, Village Thikariya, Ajmer Road (Nh-8) Jaipur 303007 Rajasthan (Gstin 08Aabcg5541J1Zk) Through Its Chief Financial Officer Shri Ravi Kumar Dharba, S/o Shri Subramanyam Gopalaiah, R/o Sri Nilayam, Street No. 8, Opp. Lane To Park No. 2, Gandhi Nagar, Secunderabad- 500080.

----Petitioner

Versus

1. Deputy Commissioner Of State Tax, Zone-Iii, Kar Bhawan, Jhalana Institutional Area Jaipur Rajasthan.
2. State Of Rajasthan, Through The Chief Commissioner Of State Tax, Kar Bhawan, Ambedkar Circle, Jaipur.
3. Union Of India Through The Chairman, Central Board Of Indirect Taxes And Customs, North Block, New Delhi.

----Respondents

For Petitioner(s)	:	Mr. Siddharth Ranka with Mr. NK Jain
For Respondent(s)	:	

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

HON'BLE MR. JUSTICE BALJINDER SINGH SANDHU

<u>Order</u>

<u>18/03/2026</u>

1. The petitioner before us was issued GST DRC-07 order on 29.02.2024 and a demand was raised for Rs.3.39 crores. In the order it was specifically found that the taxpayer did not discharge due GST liability through DRC-13 for the year 2018-19 and accordingly, the demand as well as interest and penalty was imposed. The order was not challenged by the petitioner in appeal, therefore, vide order dated 19.12.2025, against the total

demand including the tax and interest of Rs.14,06,54,640/-, the account of the petitioner was attached.

2. Learned counsel for the petitioner submits that the petitioner did not come to know about the orders passed by the GST Authorities and has vaguely averred in his petition without any documentary proof that the show cause notice as well as DRC-07 orders were not properly communicated and placed on the GST Portal. It is stated that the same was communicated on the main dashboard of the Portal, although no documentary proof in this regard has been filed.

4. Learned counsel for the petitioner also relies on the judgment passed by this Court in **D.B. Civil Writ Petition No.15466/2025 (Eagle Trans Shipping and Logistics India Private Ltd. Vs. Union of India & Ors.)** dated 06.11.2025 wherein, this Court allowed the petitioner to file appeal holding that a person cannot be left remediless, if the time period of filing of appeal has expired and there are valid reasons for the delay in filing of appeal.

5. In the present case however, we find that the said judgment would have no application to the present case. In the facts of the present case, neither an appeal has been filed nor an attempt has been made to file an appeal. In fact, the petitioner has moved a rectification application only for seeking rectification of the order. Thus, we do not find that contentions of the petitioner having no knowledge of the order or the show cause notice are correct. It appears that there has been a deliberate ignorance shown towards the show cause notice and the order because it is not possible for a company not to have known about the order passed under

Section 74 of the RGST/CGST Act, 2017 (for short 'the Act of 2017'), more so, as it continues to hold the GST number and would, therefore, be filing regular monthly returns. Annual returns are also required to be filed as per the Act of 2017. In these circumstances, we are unable to accept the contentions of the petitioner that it had no knowledge of the orders being passed for show cause notice and it is only thereafter the bank account has been attached that the petitioner has approached this Court. Equity, therefore, does not lie in its favor. On facts, we find that that the petitioner does not deserve any indulgence.

6. The petition is, accordingly, dismissed. Pending application, if any, also stands dismissed.

(BALJINDER SINGH SANDHU),J (SANJEEV PRAKASH SHARMA),ACTING CJ

RAHUL MIRKHANI/12