HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 19636/2023

URN: CW / 38279U / 2023

M/s Apar Fragrances, 2Nd Floor O-3O, Amber Tower, S.c. Road, Sindhi Camp, Jaipur , Rajasthan Through Its Partner Mrs. Kanchan Gupta W/o Shri Rakesh Kumar Gupta, Aged 53 Years R/o Plot No. 9. Mahatma Gandhi Nagar, Dcm Ajmer Road , Jaipur.

----Petitioner

Versus

1 Union Of India, Represented Through Union Secretary, Department Of Revenue, Ministry Of Finance , North Block, New Delhi-110001.

2 Central Board Of Indirect Taxes And Customs, Through Its Chairman Department Of Revenue, Ministry Of Finance, North Block, New Delhi-110001.

3 State Of Rajasthan, Though Its Finance Secretary, Finance Department , 1St Floor, Main Building, Government Secretariat, Janpath, Jaipur - 302005.

4 Commissioner, Commercial Taxes Department (Rajasthan Goods And Service Tax Department), Kar Bhawan, Ambedkar Circle, Bhawanisingh Road , Jaipur.

5 Assistant Commissioner, Circle-C, Ward-I, Zone-I, Jaipur, Commercial Taxes Department Rajasthan, Jaipur, Regional Taxes Building, Jhalana Institutional Area, Jaipur.

----Respondents

For Petitioner(s)	:	Mr. Sujit Ghosh, through V.C. with Ms. Ananya Goswami and Ms. Vidhi Maheshwari
For Respondent(s)	:	Ms. Mahi Yadav, AAG with Ms. Chelsi Agarwal and Mr. Kuldeep Singh Rathore

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HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE MANEESH SHARMA

Order

13/07/2026

1. The petitioner before us, *inter alia*, seeks quashing of provision 16(2)(c) of the CGST Act apart from other relief.

2. In fact, for ready reference the prayer of the petitioner is reproduced hereinbelow:

"i. Declare that restriction under Section 16(2)(c) of the CGST Act/RGST Act 2017 is arbitrary, unreasonable and violative of Article 14, 19(1)(g) and 300A of the Constitution of India.
ii. Declare that the impugned order dated 16.08.2023 (Annexure - 10) passed by the Respondent No. 5, being contrary to the provision of GST Law prevailing during the F.Y. 2017-18
iii. Quash and set aside the impugned order dated 16.08.2023 (Annexure - 10) passed by the Respondent No. 5.
iv. Pass any order that this Hon'ble Court may deem fit and proper in the present facts and circumstances of the case, so as to ensure the ends of justice;
v. To award such further and other reliefs as the nature and circumstances of the case may require."

3. At the very outset, learned counsel for the petitioner states that he is under instructions not to press prayer No. 1, as above, qua the challenge to the vires of the provision, *ibid*.

4. In the premise, since the rest of the prayers in the petition can be dealt with under the appellate jurisdiction by the competent authority under Section 107 of the CGST Act, we are not inclined to interfere with the writ petition on that ground alone.

5. In the premise, the writ petition is disposed of with liberty to the petitioner to file the appeal as above within a period of 30 days from today.

6. In case he resorts to the same, it is directed that the time taken before this Court shall be excluded while calculating the period of limitation, and the appeal shall be decided on merits.

7. All pending applications also stand disposed of.

(MANEESH SHARMA),J **(ARUN MONGA),J**

48/TUSHAR KUMAWAT