HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 9027/2026
CNR: RJHC020479702026 | URN: CW / 20001U / 2026

B.c. Power Controls Limited, Having Its Address At H-1/1398, Riico Industrial Area, Rampur Mundana, Bhiwadi, Alwar, Rajasthan - 301019 Through Its Authorized Signatory Mr. Chander Shekhar Jain.

----Petitioner

Versus

1. Union Of India, Through Its Secretary, Ministry Of Finance, Department Of Revenue, North Block, New Delhi - 110001.
2. State Of Rajasthan, Through Its Secretary, Department Of Finance, 1St Floor, Main Building Government, Secretariat, Jaipur, Rajasthan - 302001.
3. Deputy Commissioner Of State Tax, Circle - C, Bhiwadi, Dist. Khairthal-Tijara, Rajasthan, Room No. 07, Kar Bhawan, Uit Sector - 06, Near Agarwal Dharmshala, Bhiwadi, Rajasthan - 301019.

----Respondents

Connected With

D.B. Civil Writ Petition No. 8080/2026
CNR: RJHC020419572026 | URN: CW / 17745U / 2026

Bonlon Industries Limited, Having Its Address At E - 424, Chopanki Bhiwadi, Unit Ii, Bhiwadi, Alwar, Rajasthan - 301019 Through Its Authorized Signatory Mr. Rajat Jain

----Petitioner

Versus

1. Union Of India, Through Its Secretary, Ministry Of Finance, Department Of Revenue, North Block, New Delhi - 110001.
2. State Of Rajasthan, Through Its Secretary, Department Of Finance, 1St Floor, Main Building Government, Secretariat, Jaipur, Rajasthan - 302001.
3. Deputy Commissioner Of State Tax, Circle - C, Bhiwadi, Dist. Khairthal-Tijara, Rajasthan, Room No. 07, Kar Bhawan, Uit Sector - 06, Near Agarwal Dharmshala,

Bhiwadi, Rajasthan - 301019.

----Respondents

For Petitioner(s)	:	Mr. Yash Ghiya, through VC Ms. Kanishka Gaur
For Respondent(s)	:	Mr. Vigyan Shah, AAG with Mr. Sankalp Vijay Mr. Pawan Pareek

HON'BLE MR. JUSTICE INDERJEET SINGH
HON'BLE MRS. JUSTICE SANGEETA SHARMA

Order

17/11/2026

1. Since, common questions of fact and law are involved in the present writ petitions, the same have been heard together and are being decided by this common order, prayer in the present matters are being taken from D.B. Civil Writ Petition No. 9027/2026 and the prayer made therein is quoted as below:-

> "It is, therefore, very humbly prayed that this Hon'ble Court may kindly be pleased to accept and allow this writ petition preferred by the petitioner and:
>
> (a) By an appropriate writ, order, or directions the Hon'ble Court may be pleased to call for the entire record of the case, and after perusing the same, the Hon'ble Court may be pleased to quash and set aside Impugned Order dated 25.03.2026 as the same suffers from arbitrariness and contrary to law. The Impugned Order has been issued lacking the jurisdictional ingredients necessary for invocation of Section 74 of the CGST/RGST Act and in violation of principles of natural justice.
> (b) By an appropriate writ, order, or directions the Hon'ble Court may be

> pleased to call for the entire record of the case, and after perusing the same, the Hon'ble Court may be pleased to quash and set aside Impugned Show Cause Notice dated 28.09.2025 as the same suffers from arbitrariness and contrary to law. The Impugned Order has been issued in violation of principles of natural justice and is in contravention of Section 74 and Section 136 of the CGST/RGST Act.
> (c) Further, the Hon'ble Court may be pleased to quash and set aside Impugned Order dated 25.03.2026 as the same is in contravention to Section 136 of the CGST/ RGST Act.
>
> (d) Further, the same being devoid of merits in as much as suffering from vice of bias and issued with a closed mind.
>
> (e) For such further and other reliefs as the nature and circumstance of the Petitioner's case may require."

2. Mr. Vigyan Shah, learned Additional Advocate General appearing on behalf of the State-respondents has raised a preliminary objection regarding the maintainability of the present writ petitions on the ground that the petitioners have an efficacious statutory remedy of appeal against the impugned order dated 25.03.2026 before the Appellate Authority under Section 107 of the Central Goods and Services Tax Act, 2017 (CGST Act).

3. The Co-ordinate Bench of this Court in the matter of **Tanurshree Logistics Private Ltd. Vs. State of Rajasthan (D.B. Civil Writ Petition No.17550/2022)** decided on **07.12.2022**, wherein, it was held 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."

4. The Hon'ble Supreme Court in the matter of **Assistant Commissioner of State Tax & Others Vs. M/s Commercial Steel Limited**, reported in **(2022) 16SCC 447**, wherein, para No.11 & 12, it was held 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 Article226 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 off acts 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."

5. Having considered the submissions made by learned counsel for the parties and in view of the availability of an efficacious statutory remedy of appeal before the Appellate Authority, we are not inclined to entertain the present writ petitions.

6. Accordingly, the writ petitions are dismissed on the ground of availability of an alternative statutory remedy, with liberty to the petitioners to avail the remedy of appeal and raise all factual as well as legal grounds available to them before the Appellate Authority. All pending applications also stand disposed of.

(SANGEETA SHARMA),J (INDERJEET SINGH),J