HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 8729/2026
CNR: RJHC020433512026 | URN: CW / 19278U / 2026

M/s. Saraswati Enterprises, Through Its Proprietor Sh. Aakash Gaddh, Aged About 33 Years, S/o Sh. Rajiv Gaddh, R/o House No. 189, Shastri Colony, Ward No. 9, Jagadhri, Yamuna Nagar, Haryana-135001

----Petitioner

Versus

1. State Of Rajasthan, Through Excise Commissioner 2, Gumaniawala, Panchwati Udaipur, Rajasthan-313001
2. Union Of India, Through Finance Secretary, North Block, New Delhi.
3. Assistant Commissioner, Circle-B, Bharatpur, Kar Bhawan, Bharatpur
4. Superintendent (Anti Evasion), Central GST Commissionerate, Alwar A Block, Surya Nagar, Alwar
5. Deputy Commissioner (Anti Evasion-III), Central GST Commissionerate, Delhi West GST Bhawan, Plot No. 1, Retail Business Centre, Nangal Raya, Delhi-11046

----Respondents

For Petitioner(s)	:	Mr.Vansh Vinaik, Adv. (through VC)
For Respondent(s)	:	Mr.Vigyan Shah, AAG with Mr.Deepak Mittal, Adv. Mr.Vedant Agrawal, Adv. for Mr.Bharat Vyas, ASG

HON'BLE THE CHIEF JUSTICE MR. SANJAY K. AGRAWAL
HON'BLE MR. JUSTICE SAMEER JAIN

Order

28/10/2026

1. The petitioner has questioned the constitutional validity of Section 16 (2) (c) of the Central Goods and Services Tax Act, read with Section 20 of the IGST Act, 2017.

2. When the matter was taken up for hearing, learned AAG Mr.Vigyan Shah appearing for the State submitted that the constitutional validity of Section 16(2)(c) of the CGST Act has been upheld by the Supreme Court in **Bhandari Scrap Traders**

Vs. Union of India And Others in **SLP (C) No.23931/2026** vide judgment dated 14.07.2026 and therefore, nothing survives in the writ petition. However, the petitioner may approach the competent authority for raising the other grievances.

3. In the case of **Bhandari Scrap Traders** (supra), the Supreme Court while dealing with Section 16(2) held as under :-

> ***"In that view of the matter, the High Court was fully justified in holding that no grounds were made out to declare Section 16(2)(c) of the CGST Act as unconstitutional or read down the provisions thereof.*** *We find ourselves in complete and respectful agreement with the views expressed by the High Court of Gujarat and affirm and uphold the impugned judgment.*
> *The special leave petitions are, accordingly, dismissed.*
> *Pending application(s), if any, shall stand disposed of."*

4. As such, the relief No.1 has already been considered and answered by the Supreme Court. So far as the other reliefs are concerned, the petitioner is at liberty to approach the competent authority for redressal of the grievances.

5. With the aforesaid observations and directions, the writ petition is disposed of.

6. Pending applications, if any, also stand disposed of.

(SAMEER JAIN),J (SANJAY K. AGRAWAL),CJ

80/Himanshu Soni/Sourav