



**HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR**

D. B. Civil Writ Petition No. 4182/2020

Trivedi Ventures LLP, having its office at F-133, Panchsheel Marg,
C-Scheme, Jaipur Rajasthan-302001 through its Partner Mr. Abhay
Trivedi

----Petitioner

Versus

1. Union of India, Ministry of Finance (Department of
Revenue) Room No. 46, North Block, New Delhi- 110001
through Joint Secretary (Revenue)

Commissioner, CGST and Central Excise, N.C.R. Building,
Statue Circle, C-Scheme, Jaipur- 302005

Commissioner, RGST, Commercial Taxes Department, Kar
Shawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme,
Jaipur-302005 (Raj.)

4. GST Council, through its Chairperson Union Finance
Minister, Ministry of Finance, North Block, New Delhi-
110001

5. Goods and Service Tax Network, having its Office at East
Wing, 4th Floor, World Mark-1, Aerocity, New Delhi 110037
through Assistant Manager (Legal)

----Respondents

Connected With

D. B. Civil Writ Petition No. 8066/2018

M/s Ceramic Tableware Private Limited, A Company having its
Registered Office Ats-707A, Road No. 6, Vki Area, District Jaipur,
Rajasthan, through Director, Dinesh Chandra Agarwal

----Petitioner

Versus

1. Union of India through Secretary, Ministry of Finance
(Department of Revenue), No. 137, North Block, New Delhi
110001.

2. The GST Council through Chairperson, 5th Floor, Tower II,
Jeevan Bharti Building Janpath Road, Cannaught Place New
Delhi 110001.

3. Goods and Services Tax Network, through Chairman, East
Wing, 4th Floor, World Mark-1, Aerocity, New Delhi 110037.

4. Commissioner and Jurisdictional GST Officer, Central Goods



and Services Tax, NCRB, Statue Circle, Jaipur Zone
Rajasthan 302005

----Respondents

D. B. Civil Writ Petition No. 13986/2018

SRF Limited, having its Registered Office at Unit No. 236 & 237,
2Nd Floor, DLF Galleria, Mayur Place, Noida Link Road, Mayur Vihar
Phase I Extension, Delhi-110 091 through Sujit Kumar.

----Petitioner

Versus



1. Additional Commissioner, Central Goods and Service Tax,
Bhiwadi, Alwar, Rajasthan.
2. Assistant/deputy Commissioner, Central Goods and Service
Tax, Bhiwadi, Alwar, Rajasthan.
3. Assistant Commissioner, State Goods and Service Tax,
Bhiwadi, Alwar, Rajasthan.
4. Commissioner of State Goods and Service Tax, Tax Building,
Bhawani Singh Road, C Scheme, Jaipur 302005.
5. GST Council through its Chairperson Union Finance Minister,
Ministry of Finance, North Block, New Delhi-110 001.
6. Goods and Service Tax Network, having its Office at East
Wing, 4th Floor, World Mark-1, Aerocity, New Delhi 110037
through Assistant Manager (Legal)
7. Union of India, Ministry of Finance (Department of
Revenue), Room No. 46, North Block, New Delhi-110 001
through Joint Secretary (Revenue)

----Respondents

D. B. Civil Writ Petition No. 15274/2018

Biogenetic Drugs Private Limited, a Company incorporated on
23.01.2004 under the provisions of the Companies Act, 1956
having its Corporate Identification Number 'CIN:
U24232RJ2004PTC018909' presently having its Registered Office
At 66, Mathur Vaish Nagar, Tonk Road, Jaipur-302011 (Rajasthan)
through Authorised Signatory Mr. Vinod Sharma son of Late Mr.
Satya Narain Sharma, aged about 54 Years, presently resides at
904, Barkat Nagar, Tonk Phatak, Jaipur-302015 (Rajasthan).

----Petitioner

Versus

1. Union of India through the Commissioner (GST), Ministry of



Finance (Department of Revenue), Central Board of Excise and Customs, New Delhi-110001.

2. The Goods and Service Tax Council, ('GST Council') through Secretary, Office of The GST Council Secretariat, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110001.
3. Goods and Service Tax Network ('GSTN') through its Chief Executive Officer, East Wing, World Mark 1, 4Th Floor, Tower-B, Aerocity, New Delhi-110037.

State of Rajasthan, Finance Department (Tax Division), 1St Floor, Main Building, Gate No. 2, Government Secretariat, Jaipur Rajasthan-302005 through its Joint Secretary.

----Respondents

D. B. Civil Writ Petition No. 17489/2018

M/s Pyramid Abrasives Pvt. Ltd., having factory at G-638, Phase-I, RICO Industrial Area, Bhiwadi Distt. Alwar (Rajasthan), through its Authorized Signatory Mr. Sanjay Khanna

----Petitioner

Versus

1. Union of India, through Secretary Ministry of Finance (Department of Revenue) No. 137, North Block, New Delhi-110001
2. Goods and Service Tax Council, through Chairman, 5Th Floor Tower-II Jeevan Bharti, Building, Jan Path Road, Connaught Place, New Delhi-110001.
3. Goods and Service Tax Network, through Chairman, East Wing, IV Floor, World Mark-1, Aerocity, New Delhi-110037
4. Commissioner and Jurisdictional GST Officer, Central Goods and Service Tax, Range-III, Block-A, Surya Nagar, Alwar-301002

----Respondents

D. B. Civil Writ Petition No. 17495/2018

Viraya Steels Pvt. Ltd., B-30, Machera Loha Mandi, Jaipur (Raj.), Through its Authorized Signatory Mr. Amber Saraf

----Petitioner

Versus

1. Union of India, through Secretary Ministry of Finance (Department of Revenue) No. 137, North Block, New Delhi-110001



2. Goods and Service Tax Council, through Chairman, 5Th Floor Tower-II Jeevan Bharti, Building, Jan Path Road, Connaught Place, New Delhi-110001
3. Goods and Service Tax Network, through Chairman, East Wing, IV Floor, World Mark-1, Aerocity, New Delhi-110037
4. Commissioner and Jurisdictional GST Officer, Central Goods and Service Tax, Range-IV, GST Division A Jaipur New

----Respondents

D. B. Civil Writ Petition No. 19217/2018

M/s. Anusika Industries Limited, Having its registered address at Sp-115, BNCO Industrial Area, Bindayaka, Jaipur and through its authorized signatory Shri Pravee Kumar Mathur.

----Petitioner

Versus

1. The Union of India, through Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi-110001

2. The Commissioner, Central Goods and Service Tax, New Central Revenue Building, Statue Circle, Jaipur.
3. Goods and Service Tax Network (GSTN), East Wing, 4Th Floor, Word Mark, I, Aerocity, New-Delhi - 110037

----Respondents

D. B. Civil Writ Petition No. 20714/2018

M/s Rays Power Experts Private Limited, 29, Co-Operative Colony, Ajmer Road Sodala, Jaipur Through its Director and Authorised Signatory Nidhi Gupta D/o Shri Rajendra Prasad Gupta

----Petitioner

Versus

1. Union of India, through Secretary, Ministry of Finance (Department of Revenue), No. 137, North Block, New Delhi-110001
2. Goods and Services Tax Council, though Chairman, 5Th Floor Tower-II Jeevan Bharti, Building, Jan Path Road, Connaught Place, New Delhi-110001
3. Goods and Services Tax Network, through Chairman, East Wing, IV Floor, World Mark-1, Aerocity, New Delhi-110037
4. Commissioner of State Tax, Rajasthan Goods and Service Tax Kar Bhawan, Ambedkar Circle, Janpath Jaipur-302015 (Rajasthan)
5. Jurisdictional Officer, Circle-N State Tax, Sales Tax Office,





Jhalana Doongari, Jaipur

----Respondents

D. B. Civil Misc. Writ Petition No. 21366/2018

M/s Agarwal Brothers, having its principal place of business at 76, New Atish Market, Mansarovar, Jaipur through its Proprietor Shri Ankur Agarwal.

----Petitioner

Versus

1. The Union of India, through Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi-110001

2. The Commissioner, Central Goods and Service Tax, New Central Revenue Building, Statue Circle, Jaipur

3. Goods and Services Tax Network (GSTN), East Wing, 4Th Floor, Word Mark, I, Aerocity, New-Delhi-110037

4. Goods and Service Tax Council (GST Council), 5Th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New-Delhi 110001

----Respondents

D. B. Civil Misc. Writ Petition No. 21770/2018

M/s. SRK Solenergi Private Limited, Having its registered address at E-2, Paanch Batti, M.I. Road, Jaipur and through its Director Mr. Deepak Khandelwal.

----Petitioner

Versus

1. The Union of India, through Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi-110001

2. The Commissioner, Central Goods and Service Tax, New Central Revenue Building, Statue Circle, Jaipur

3. Goods and Services Tax Network (GSTN), East Wing, 4Th Floor, Word Mark, I, Aerocity, New-Delhi - 110037

----Respondents

D. B. Civil Writ Petition No. 21862/2018

M/s. Universal Cylinders Limited, having its registered address at SP-2, RIICO Industrial Area, Kaladera, Jaipur and through its whole time Director Shri Rakesh Chandra Sharma.

----Petitioner

Versus

1. The Union of India, through Secretary, Ministry of Finance,



Department of Revenue, North Block, New Delhi- 110001

2. The Commissioner, Central Goods and Service Tax, New Central Revenue Building, Statue Circle, Jaipur 302001
3. The Commissioner, Rajasthan Goods and Service Tax, Kar Bhawan, Ambedkar Circle, Jaipur 302001
4. Goods and Services Tax Network (GSTN), East Wing, 4Th Floor, Word Mark, I, Aerocity, New-Delhi- 110037

----Respondents

D. B. Civil Writ Petition No. 23080/2018

M/s V. S. Enterprises, 28, Shivshakti Nagar, Near Indo Bharat School, Nirman Nagar, Jaipur - 302013 through its Proprietor Sunil Chaudhary S/o V D Chaudhary

----Petitioner

Versus

Union of India, through Secretary, Finance Department, Government of India, New Delhi

2. The Chairman, GST Council Government of India, New Delhi
3. The State of Rajasthan, through Finance Secretary, Government of Rajasthan, Secretariate, Jaipur.
4. Chief Commissioner, Central Goods and Service Tax, Jaipur
5. Commissioner, State Goods and Service Tax, Kar Bhawan, Jaipur

----Respondents

D. B. Civil Writ Petition No. 24032/2018

M/s. Alchem International Pvt. Ltd., SP 2-5 RIICO Industrial Area, Neemrana, Alwar- 301705 through its Authorized Signatory Mr. Pradeep Kumar Gupta S/o Kedar Nath Gupta

----Petitioner

Versus

1. Union of India, through Secretary, Finance Department, Government of India, New Delhi
2. The Chairman GST Council, Government of India, New Delhi
3. The State of Rajasthan, through Finance Secretary, Government of Rajasthan, Secretariate, Jaipur
4. Chief Commissioner, Central Goods and Service Tax, Jaipur
5. Assistant Commissioner, Central Goods and Services Tax, GST Division-E, Behror

----Respondents





D. B. Civil Writ Petition No. 26608/2018

M/s Jallan Furkating Tea Company Pvt Ltd., trade name Jallan Food Products 9(2), Industrial Area, Jhotwara, Jaipur-302012 through its Director Shri Deepak Jallan

----Petitioner

Versus

1. Union of India, through Secretary Ministry of Finance (Department of Revenue) No. 137, North Block, New Delhi-110001

2. Goods and Service Tax Council, through Chairman, 5Th Floor Tower-II Jeevan Bharti, Building, Jan Path Road, Connaught Place, New Delhi-110001.

3. Goods and Service Tax Network, through Chairman, East Wing, IV Floor, World Mark-1, Aerocity, New Delhi-110037

4. The Superintendent, Central Excise Range III, CGST-V, Jaipur.

----Respondents

D. B. Civil Writ Petition No. 27272/2018

M/s Ashiana Ispat Ltd, A-1116, RIICO Industrial Area, Phase-III, Bhiwadi, Distt-Alwar-301019 (Raj.), through its Authorised Sigantory Mr. Chandra Prakash Mathur Mathur S/o Sh. Om Prakash Mathur, Aged 48 Years, R/o 6/630, UIT Colony, Bhiwadi, Distt., Alwar 301019 (Rajasthan)

----Petitioner

Versus

1. Union of India, through Secretary, Ministry of Finance (Department of Revenue), No. 137, North Block, New Delhi -110001

2. The GST Council through Chairperson, 5Th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi 110001

3. Goods and Services Tax Network, through Chairman, East Wing, 4Th Floor, World Mark -1, Aerocity, New Delhi-110037

4. Commercial Tax Officer, Circle-A, Bhiwadi, Distt-Alwar (Raj.)

----Respondents

D. B. Civil Writ Petition No. 352/2019

M/s Sukh Suvidha Enterprises, Tehsil Tijara, District Alwar, Rajasthan, 301411, through its Proprietor Yashpal Saini

----Petitioner





Versus

1. Union of India, through Secretary, Ministry of Finance (Department of Revenue), No. 137, North Block, New Delhi-110001
2. Goods and Services Tax Council through Chairman, 5Th Floor Tower-II Jeeven Bharti, Building, Jan Path Road, Connaught Place, New Delhi-110001
3. Goods and Services Tax Network, through Chairman, East Wing, IV Floor, World Mark-1, Aerocity, New Delhi-110037
4. Commissioner of State Tax, Rajasthan Goods and Services Tax Kar Bhawan, Ambedkar Circle, Janpath Jaipur-302015 (Rajasthan)
5. Jurisdictional Officer, Circle-B, State Tax, Sales Tax Office, Kar Bhawan, Bhiwadi, District Alwar-301001 (Rajasthan)
6. Deputy Commissioner, Nodal Officer GST, State Tax, Sales Tax Office, Kar Bhawan, Hasan Khan Mewat Nagar, Alwar-301001 (Rajasthan)



----Respondents

D. B. Civil Writ Petition No. 5124/2019

Sunbeam Auto Pvt. Ltd., having its Registered Office at Plot No. SP1-D, RIICO Ind. Area, Tapukara (Bhiwadi) Distt. Alwar, Rajasthan - 301707 through Rakesh Sharma R/o House No. 1186, Sector 10A, Gurgaon - 122001

----Petitioner

Versus

1. Union of India, Ministry of Finance (Department of Revenue) Room No. 46, North Block, New Delhi- 110 001 Through Joint Secretary (Revenue)
2. Commissioner, CGST and Central Excise, N.C.R. Building, Statue Circle, C-Scheme, Jaipur
3. Commissioner, CGST Commissionerate, Alwar Division, Surya Nagar A Block, Old Delhi Bypass Road, Alwar
4. Assistant Commissioner, Rajasthan Goods and Service Tax, Bhiwadi, Alwar, Rajasthan
5. Commissioner, Commercial Taxes Department, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme, Jaipur - 302005 (Raj).
6. GST Council through its Chairperson Union Finance Minister, Ministry of Finance, North Block, New Delhi - 110 001



7. Goods and Service Tax Network, having its Office at East Wing, 4Th Floor, World Mark-1, Aerocity, New Delhi 110037 through Assistant Manager (Legal)

----Respondents

D. B. Civil Writ Petition No. 5744/2019

M/s Kanak Resources Management Limited, having its Principal address at M-1, Eden Garden, 10, Bajaj Nagar Enclave Colony, Jaipur- 302015 and through its Authorized Representative Shri Rajesh Kumawat, Finance and Accounts Head.

----Petitioner

Versus

The Union of India, through Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi-110001.

The Commissioner, Central Goods and Service Tax, New Central Revenue Building, Statue Circle, Jaipur 302001.

The Commissioner, Rajasthan Goods and Service Tax, Kar Bhawan, Ambedkar Circle, Jaipur 302001.

4. Goods and Services Tax Network (GSTN), East Wing, 4Th Floor, Word Mark, I, Aerocity, New- Delhi-110037

----Respondents

D. B. Civil Writ Petition No. 5946/2019

Ganesh Gaurav and Co., (Sushila Devi Nabera) having its Registered Office at Nabera Building 1St Floor, Mahaveer Bazar, Beawar, Ajmer, Rajasthan - 305901 through its Proprietor Sushila Devi Nabera R/o Sugyan Munot Nagar, Brahmanand Marg, Beawar, Rajasthan - 305901

----Petitioner

Versus

1. Union of India, Ministry of Finance (Department of Revenue) Room No. 46, North Block, New Delhi - 110001 through Joint Secretary (Revenue)
2. Commissioner, CGST and Central Excise, N.C. R. Building, Statue Circle, C-Scheme, Jaipur - 302005
3. Superintendent, CGST Range-XLIX - Beawar, Rajasthan - 305001
4. Assistant Commissioner, Rajasthan Goods and Service Tax, Circle-A, Beawar, AC/CTO Ward, Ajmer, Rajasthan
5. Commissioner, Commercial Taxes Department, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme, Jaipur -



302005 (Raj).

6. GST Council through its Chairperson, Union Finance Minister, Ministry of Finance, North Block, New Delhi - 110001
7. Goods and Service Tax Network, having its Office at East Wing, 4Th Floor, World Mark-1, Aerocity, New Delhi 110037 through Assistant Manager (Legal)

----Respondents

D. B. Civil Writ Petition No. 5947/2019

Padmapat Engineers, (Vijayant Patni) having its Registered Office at Plot No. H1-88, 103 And 104, Industrial Area, Gegal, Ajmer, Rajasthan 305023 through Vijayant Patni R/o E-236, Shastri Nagar, Ajmer, Rajasthan - 305001

----Petitioner

Versus

Union of India, Ministry of Finance (Department of Revenue) Room No. 46, North Block, New Delhi - 110001 through Joint Secretary (Revenue)

2. Commissioner, CGST and Central Excise, N.C. R. Building, Statue Circle, C-Scheme, Jaipur - 302005
3. Commissioner, RGST, Commercial Taxes Department, Kar Bhwan, Bhawani Singh Road, Ambedkar Circle, C-Scheme, Jaipur-302005
4. GST Council, through its Chairperson Union Finance Minister, Ministry of Finance, North Block, New Delhi - 110001
5. Goods and Service Tax Network, Having its Office at East Wing, 4Th Floor, World Mark-1, Aerocity, New Delhi 110037 through Assistant Manager (Legal)

----Respondents

D. B. Civil Writ Petition No. 5952/2019

M/s National Electronics, having its Registered Office At F-47 Ghiya Marg, Bani Park, Jaipur - 302016 through its Authorised Signatory Mr. Vijay Monhan Rathi S/o Shri Madan Mohan Rathi, aged about 50 Years R/o A-204, Amrit Kalash, Tonk Road Jaipur, Rajasthan - 302018.

----Petitioner

Versus

1. Union of India, Ministry of Finance (Department of





Revenue) Room No. 46, North Block, New Delhi - 110 001 through Joint Secretary (Revenue)

2. Commissioner, CGST and Central Excise, N.C.R. Building, Statue Circle, C-Scheme, Jaipur - 302005
3. Deputy Commissioner, CGST and Central Excise, N.C.R. Building, Statue Circle, C-Scheme, Jaipur - 302005
4. Commissioner, RGST, Commercial Taxes Department, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme, Jaipur - 302005 (Raj).



5. GST Council through its Chairperson, Union Finance Minister, Ministry of Finance, North Block, New Delhi - 110 001
6. Goods and Service Tax Network, having its Office at East Wing, 4Th Floor, World Mark-1, Aerocity, New Delhi 110037 through Assistant Manager (Legal)

-----Respondents-----

D. B. Civil Writ Petition No. 5953/2019

M/s Gaston Energy India Pvt. Ltd., having its Registered Office at Plot No. 005-003, Mahindra World City, Dta Zone-III, Jaipur through its Managing Director Rajiv Bhatnagar S/o Shri Girwar Krishna Bhatnagar aged about 62 Years R/o 701, Athena Apartment, C-2, Sawai Jaisingh Highway, Banipark, Jaipur, Rajasthan 302016 Now through its Manager Pankaj Kumar Agrawal aged about 27 years, S/o Anil Kumar Singhal R/o Narsingh Colony Gangapur City, Sawai Madhopur, Rajasthan-322201

-----Petitioner

Versus

1. Union of India, Ministry of Finance (Department of Revenue) Room No. 46, North Block, New Delhi - 110001 through Joint Secretary (Revenue)
2. Commissioner, CGST and Central Excise, N.C.R. Building, Statue Circle, C-Scheme, Jaipur - 302005
3. Deputy Commissioner, CGST and Central Excise, N.C.R. Building, Statue Circle, C-Scheme, Jaipur - 302005
4. Commissioner, RGST, Commercial Taxes Department, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme, Jaipur - 302005 (Raj).
5. GST Council through its Chairperson, Union Finance Minister, Ministry of Finance, North Block, New Delhi - 110001



6. Goods and Service Tax Network, having its Office at East Wing, 4Th Floor, World Mark-1, Aerocity, New Delhi 110037 through Assistant Manager (Legal)

----Respondents

D. B. Civil Writ Petition No. 5958/2019

Rudrani Electro Engraving Pvt Ltd., having its Registered Office At 408, Glaxy Plaza, Central Spine, Vidhyadhar Nagar, Jaipur through its Authorised Signatory Mr. Virendra Kumar Nagpal S/o Banwari Lal Nagpal, Aged About 52 Years R/o F-211-212 Hanumant Tower Central Spine, Vidhyadhar Nagar, Jaipur.

----Petitioner

Versus

1. Union of India, Ministry of Finance (Department of Revenue) Room No. 46, North Block, New Delhi - 110 001 through Joint Secretary (Revenue)

Commissioner, CGST and Central Excise, N.C. R. Building, Statue Circle, C-Scheme, Jaipur - 302005

3. Deputy Commissioner, CGST and Central Excise, N.C.R. Building, Statue Circle, C-Scheme, Jaipur - 302005
4. GST Council, through its Chairperson Union Finance Minister, Ministry of Finance, North Block, New Delhi - 110 001
5. Goods and Service Tax Network, having its Office at East Wing, 4Th Floor, World Mark-1, Aerocity, New Delhi 110037 through Assistant Manager (Legal)

----Respondents

D. B. Civil Writ Petition No. 5965/2019

Mahalaxmi Motor Company (Abhishek Budania), having its Office At NH-65, Mahalaxmi Motor Company, Near D.T.O. Office, Jaipur Road, Churu-331001, Rajasthan through its Proprietor Mr. Abhishek Budania S/o Shri Narendra Budania, Aged About 34 Years R/o 14-A, Sainik Colony, Pankha Road, Churu, Rajasthan-331001

----Petitioner

Versus

1. Union of India, Ministry of Finance (Department of Revenue) Room No. 46, North Block, New Delhi - 110 001 through Joint Secretary (Revenue)
2. Commissioner, CGST and Central Excise, N.C.R. Building, Statue Circle, C-Scheme, Jaipur - 302005



3. Deputy Commissioner, CGST and Central Excise, N.C.R. Building, Statue Circle, C-Scheme, Jaipur - 302005
4. Commissioner, RGST, Commercial Taxes Department, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme, Jaipur-302005 (Raj.)
5. GST Council, through its Chairperson Union Finance Minister, Ministry of Finance, North Block, New Delhi - 110 001
Goods and Service Tax Network, having its Office at East Wing, 4Th Floor, World Mark-1, Aerocity, New Delhi 110037 through Assistant Manager (Legal)

----Respondents

D. B. Civil Misc. Writ Petition No. 6267/2019

M/s Tijaria Led Industries, having its principal place of business at ANSO(H), Road No. 9 D, V.K.I. Area, Jaipur through its Partner Shri Ramesh Jain Tijaria.

----Petitioner

Versus

1. The Union of India, through Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi-110001
2. The Commissioner, Central Goods and Service Tax, New Central Revenue Building, Statue Circle, Jaipur 302001
3. Goods and Services Tax Network (GSTN), East Wing, 4Th Floor, Word Mark, I, Aerocity, New-Delhi 110037
4. Goods and Service Tax Council (GST Council), 5Th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi 110001
5. The State Tax Officer, Circle - E, State Tax Department, Zonal Kar Bhawan, Jhalana Institutional Area, Jaipur 302004

----Respondents

D. B. Civil Writ Petition No. 6460/2019

M/s Kabel Tradelink Pvt Ltd, A-243 B, Road No. 6, Vishwakarma Industrial Area, Jaipur, Rajasthan 302013 through it's Authorized Signatory Rahul Bhargava

----Petitioner

Versus

1. Union of India, through Secretary Ministry of Finance



(Department of Revenue) No. 137, North Block New Delhi 110001

2. Goods and Service Tax Council, through Chairman 5Th Floor Tower-II, Jeevanbharti, Building, Jan Path Road, Connaught Place, New Delhi 110001
3. Goods and Service Tax Network, through Chairman, East Wing, IV Floor, World Mark-1, Aerocity, New Delhi 110037
4. The Superintendent, Circle-E, Ward-2 (Jurisdiction Office), Rajasthan Goods and Service Tax Department, Jhalana Doongri, Jaipur, Rajasthan.

----Respondents

D. B. Civil Writ Petition No. 6528/2019

M/s R.R. Mineral, having its principal place of Business at F-298, Shyam Nagar Extension, Jaipur through its Proprietor Smt. Rajshree Bafna.

----Petitioner

Versus

1. The Union of India, through Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi 110001
2. The Commissioner, Central Goods and Service Tax, New Central Revenue Building, Statue Circle, Jaipur 302001
3. Goods and Service Tax Network (GSTN), East Wing, 4Th Floor, Word Mark, I, Aerocity, New Delhi 110037
4. Goods and Service Tax Council (GST Council), 5Th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi 110001
5. The State Tax Officer, Circle I, Ward-III, State Tax Department, Zonal Kar Bhawan, Jhalana Institutional Area, Jaipur 302004

----Respondents

D. B. Civil Writ Petition No. 6585/2019

M/s Pawan Steel Tubes, having its principal place of business at 34, Shopping Centre, Jorawar Singh Gate, Amer Road, Jaipur through its Partner Shri Pawan Kumar Bansal.

----Petitioner

Versus

1. The Union of India, through Secretary, Ministry of Finance, Department of Revenue, North Block New Delhi 110001
2. The Commissioner, Central Goods and Service Tax, New



Central Revenue Building, Statue Circle, Jaipur 302001

3. Goods and Services Tax Network (GSTN), East Wing, 4Th Floor, Word Mark, I, Aerocity, New Delhi 110037
4. Goods and Service Tax Council (GST Council), 5Th Floor, Tower-II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi 110001
5. The State Tax Officer, Special Circle II, State Tax Department, Zonal Kar Bhawan, Jhalana Institutional Area, Jaipur 302004

----Respondents

D. B. Civil Writ Petition No. 7052/2019

M/s R S Enterprises, A-59, Subhash Nagar, Shopping Centre, Jaipur 302016 through its Proprietor Rahul Sharma

----Petitioner

Versus

1. Union of India, through Secretary Ministry of Finance (Department of Revenue) No. 137, North Block, New Delhi-110001.
2. Goods and Service Tax Council, through Chairman, 5Th Floor Tower-II, Jeevan Bharti, Building, Jan Path Road, Connaught Place, New Delhi-110001
3. Goods and Service Tax Network, through Chairman, East Wing, IV Floor, World Mark-1, Aerocity, New Delhi-110037
4. The Superintendent, Circle-M, Ward-2, (Rajasthan Goods and Service Tax Department, Jhalana Doongri, Jaipur, Rajasthan.
5. State of Rajasthan, Finance Department (Tax Division), 1St Floor, Main Building, Gate No. 2, Government Secretariat, Jaipur, Rajasthan-302005 Through its Joint Secretary.

----Respondents

D. B. Civil Writ Petition No. 7761/2019

M/s Om Metals Auto Pvt Ltd, F-99 (A), Road No. 7, VKI Area, Jaipur through its Director Vivek Kothari

----Petitioner

Versus

1. Union of India, through Secretary Ministry of Finance (Department of Revenue) No. 137, North Block, New Delhi 110001
2. Goods and Service Tax Council, through Chairman, 5Th





Floor Tower-II Jeevan Bharti, Building, Jan Path Road,
Connaught Place, New Delhi 110001

3. Goods and Service Tax Network, through Chairman, East Win-G, IV Floor, World Mark-1, Aerocity, New Delhi 110037
4. The Deputy Commissioner (Central Taxes), Division A Central Goods and Service Taxation, Central Goods and Service Taxation Office Vidhyadhar Nagar, Jaipur
5. Assistant Commissioner Commercial Taxes, Circle P, Commercial Taxes Department Jhalana Institutional Area, Jhalana Doongri, Jaipur, Rajasthan

----Respondents

D. B. Civil Writ Petition No. 8155/2019

M/s Big Rings The Tyre World, B-18, Govind Marg, Barafkhana
Chouraha Raja Park, Jaipur, Rajasthan, 302004. Through its
Proprietor Ashish Kumar Gupta.

----Petitioner

Versus

1. Union of India, through Secretary Ministry of Finance (Department of Revenue) No. 137, North Block, New Delhi-110001
2. Goods and Service Tax Council, through Chairman, 5Th Floor Tower-II Jeevan Bharti, Building, Jan Path Road, Connaught Place, New Delhi-110001.
3. Goods and Service Tax Network, through Chairman, East Win-G, IV Floor, World Mark-1, Aerocity, New Delhi-110037
4. The Commercial Tax Officer, Circle- CTO-A, Rajasthan Goods and Service Tax Department, Jhalan Doongri, Jaipur, Rajasthan.

----Respondents

D. B. Civil Writ Petition No. 19233/2019

M/s Rama Ply And Timber, (A Unit of Kejriwal Industrial Corporation) E-1004, Phase IIIrd, Industrial Area, Sitapura, Jaipur through its Proprietor Om Prakash Kejriwal

----Petitioner

Versus

1. Union of India, through Secretary Ministry of Finance (Department of Revenue) No. 137, North Block, New Delhi - 110001
2. Goods and Service Tax Council, through Chairman, 5Th



Floor Tower-II Jeevanbharti, Building, Jan Path Road, Connaught Place, New Delhi- 110001.

3. Goods and Service Tax Network, through Chairman, East Win-G, IV Floor, World Mark-1, Aerocity, New Delhi- 110037
4. Assistant Commissioner (Central Tax), GST Range (XXVII), Central Goods and Service Taxation Office, Vidhyadhar Nagar, Jaipur. (Raj.)
5. Assistant Commissioner (State Tax), CTO Ward, Circle-C, Jhalana Dungri, Div. Kar Bhawan, Jaipur. (Raj.)

----Respondents

D. B. Civil Writ Petition No. 1088/2020

M/s Ekta Enterprises, 5-A, Kanakpura Mall, Godown Road, Kanakpura, Jhotwara, Jaipur-302012 through its Partner Vikas Jain S/o Gajendra Kumar Jain.

----Petitioner

Versus

1. Union of India, through Secretary, Finance Department, Government of India, New Delhi.
2. The Chairman GST Council, Government of India, New Delhi.
3. The State of Rajasthan through Finance Secretary, Government of Rajasthan, Secretariate, Jaipur.
4. Chief Commissioner, Central Goods and Service Tax, Jaipur.
5. Commissioner, State Goods and Services Tax, Kar Bhawan, Jaipur.

----Respondents

D. B. Civil Writ Petition No. 6744/2020

M/s Kaushal Sales, O, Jhalawar Road, Jhalrapatan, Jhalawar, Rajasthan - 326001, through its Proprietor Anil Kumar Agarwal S/o Mohan Lal Agarwal

----Petitioner

Versus

1. Union of India, through Secretary, Finance Department, Government of India, New Delhi
2. The Chairman GST Council, Government of India, New Delhi
3. The State of Rajasthan, through Finance Secretary, Government of Rajasthan, Secretariate, Jaipur.



4. Chief Commissioner, Central Goods and Service Tax, Jaipur
5. Commissioner, State Goods and Services Tax, Kar Bhawan, Jaipur

----Respondents

D. B. Civil Writ Petition No. 6804/2020

M/s Sharma Trading Company, registered office Tehsil Road, Dausa, Rajasthan, Branch Office M-129, Mahesh Colony, Near J P Phatak, Tonk Road, Jaipur, 302015 through its Partner Subhash Chand Joshi S/o Ram Karan Joshi.

----Petitioner

Versus

Union of India, through Secretary, Ministry of Finance (Department of Revenue), No. 137, North Block, New Delhi 110001

Goods and Service Tax Council, through Chairman, 5Th Floor Tower-II, Jeevan Bharti, Building, Jan Path Road, Connaught Place, New Delhi 110001

3. Goods and Service Tax Network, through Chairman, East Wing, IV Floor, World Mark-1, Aerocity, New Delhi 110037
4. Superintendent, Center GST Department, Dausa, Range-X, Alwar-B, Rajasthan.
5. Deputy Commissioner, Center GST Department, Dausa Range-X, Alwar-B, Rajasthan.
6. Commissioner, Center Gst Department, Alwar, Rajasthan.

----Respondents



For Petitioners

: Mr. Rahul Lodha Advocate,
Mr. Daksh Pareek Advocate with Mr. Arjun Singh Advocate on behalf of Mr. Sameer Jain Advocate,
Mr. Sanjay Jhanwar Advocate with Mr. Prakul Khurana Advocate and Mr. Atul Saxena Advocate,
Mr. Priyesh Kasliwal Advocate with Mr. Jatin Harjai Advocate on behalf of Mr. P.K. Kasliwal Advocate,
Mr. Sarvesh Jain Advocate,
Ms. Priyamvada Joshi Advocate with Mr. Pawan Sharma Advocate on behalf of Mr. Pankaj Ghiya Advocate,



Mr. C.M. Sharma Advocate on behalf of
Mr. Vishweshwar Dutt Advocate
Mr. Ramesh Chandra Agarwal Advocate
on behalf of Mr. Subash Kumar Jindal
Advocate
Mr. Mohit Khandelwal Advocate
Mr. Harsh Sharma Advocate on behalf
of Mr. Tanuj Agarwal Advocate
Mr. Naresh Kumar Sejvani Advocate
Mr. Pulkit Agarwal Advocate on behalf
of Mr. Vikram Kumar Gogra Advocate.



For Respondent(s) : Mr. R.D. Rastogi, Additional Solicitor
General assisted by Mr. Aneesh
Khandelwal Advocate through Video
Conferencing
Mr. Kinshuk Jain, Senior Standing
Counsel for Goods and Service Tax
Department
Mr. Anand Sharma Advocate through
Video Conferencing
Ms. Manjeet Kaur Advocate through
Video Conferencing
Mr. Nikhil Simlote Advocate with Mr.
Hitesh Mishra Advocate on behalf of Mr.
R.B. Mathur Advocate
Mr. Siddharth Ranka Advocate with Mr.
Muzaffar Iqbal Advocate and Mr.
Saurav Harsh Advocate

HON'BLE MRS. JUSTICE SABINA
HON'BLE MR. JUSTICE CHANDRA KUMAR SONGARA

Order

30/07/2020

Vide this order above mentioned petitions would be disposed of as they involve common questions.

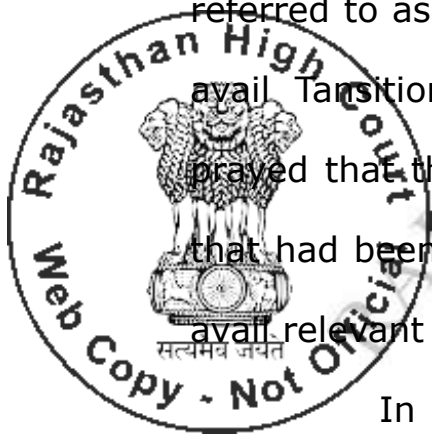
We have heard learned counsel for the parties.

Learned Additional Solicitor General has submitted that similar writ petition, i.e. ***Obelisk Composite Technology LLP Vs. Union of India & Others (D.B. Civil Writ Petition No. 18392/2019)*** has been disposed of by Co-ordinate Division Bench of this Court Principal Seat at Jodhpur vide order dated 12.12.2019.



Hence, present petitions were liable to be disposed of in terms of the order passed in **Obelisk Composite Technology LLP (supra)**.

In all the writ petitions, petitioners have prayed that they may be permitted to file Form TRAN-1 in compliance of Central Goods and Services Tax Act, 2017 (for short 'the CGST Act') read with Central Goods and Services Tax Rules, 2017 (hereinafter referred to as 'the CGST Rules') in order to enable the petitioners to avail Transitional Credit in Electronic Credit Ledger. It was also prayed that the respondents should give effect to Form GST Tran-1 that had been manually submitted to the respondent-department to avail relevant Legitimate Input Tax Credit.



In some of the writ petitions, validity of Rule 117 of the CGST Rules has also been challenged.

Order passed in **Obelisk Composite Technology LLP (supra)** reads as under:

1. Heard learned counsel for the respective parties.
2. In the present writ application, the petitioner M/s Obelisk Composite Technology LLP through its partner has made a prayer seeking writ of mandamus to the effect that the filing of declaration in form GST Trans-1 may be allowed to enable the petitioner to claim transition credit of eligible duties on the appointed day in terms of Section 140 of the Central Goods and Service Tax Act, 2017 and to credit the same in its relevant ledger account or in the alternative to refund the eligible amount to the petitioner.
3. A further prayer has been made to declare Rule 117 of the CGST Rules to claim transitional Credit violates the Constitutional provisions and therefore it may be turned down or ordered to be read down as if there is no last date to file TRANS-1.
4. A further prayer has been made to direct the respondents to revive the facility of filing TRANS-1 on common portal.
5. Learned counsel appearing for the Revenue brought to our notice a judgment rendered by Division Bench of this Court in D.B. Civil Writ Petition No. 7454/2019 (M/s Anupam Motors Vs. Union of India) wherein challenge to Rule 117 of the Rules were held to be no longer res integra in view of the decision of Gujarat High Court in **Willowood Chemicals Pvt. Ltd. Vs. Union of India** (R/ Special Civil Application No. 4252



of 2018) decided on 12th/19th September, 2018 and the challenge to the constitutional validity of Section 140 (3) of CGST Act and the proviso to Rule 117 of the Rules were dismissed.

6. Learned counsel for the State further submits that the Union of India has extended the last date for submitting the GST TRANS-1 upto 31st December, 2019 but the procedure stipulated under Sub-rule 1(A) of Rule 117 requires the petitioner to make application through the GST counsel who may make a recommendation to the Commissioner who shall act on the basis of such direction of the counsel.

7. In this respect, our attention was drawn to a judgment passed by this Court in SBCWP No. 4315/2019 (M/s Shree Motors Vs. Union of India & Ors.) which was disposed of vide order dated 21.11.2019.

8. Accordingly, upon taking the aforesaid submissions into consideration, we are of the considered view that the challenge to the constitutional validity of Rule 117 no more being res integra, this Court cannot entertain such prayer and accordingly reject the same, however, considering the fact that the Union of India and the Finance Department have extended the period contemplated under Rule 1A of Rule 117 till 31st December, 2019, we grant liberty to the petitioner to make an application before GST Council (through Standing Counsel, who is further requested to hand over the same to the jurisdictional officer) for forwarding the same to the GST Council to issue requisite certificate of recommendation alongwith requisite particulars, evidence and a certified copy of the order instantly and such decision be taken forthwith and if the petitioner's assertion is found to be correct, the GST Council shall issue necessary recommendation to the Commissioner to enable the petitioner to get the benefit of CENVAT credit within the stipulated time as stipulated by the Union of India i.e on or before 31st December, 2019.

9. The writ application stands disposed of in terms of the aforesaid directions."

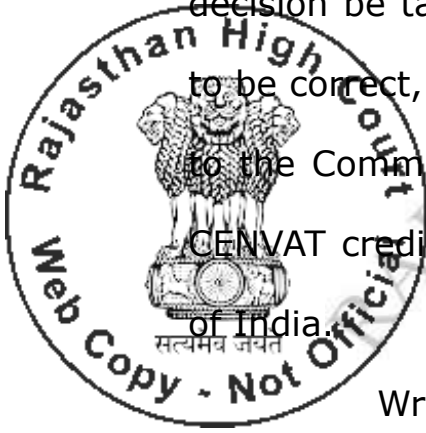
Thus, the controversy involved in the present writ petitions is similar to the controversy involved in **Obelisk Composite Technology LLP (supra)**.

Hence, the writ petitions are liable to be disposed of in terms of the decision rendered by Co-ordinate Division Bench of this Court Principal Seat at Jodhpur in **Obelisk Composite Technology LLP (supra)**.





Accordingly, we grant liberty to the petitioners to make an application before GST Council through Standing Counsel, who is further requested to hand over the same to the jurisdictional officer for forwarding the same to the GST Council to issue requisite certificate of recommendation alongwith requisite particulars, evidence and a certified copy of the order instantly and such decision be taken forthwith and if the petitioners' assertion is found to be correct, the GST Council shall issue necessary recommendation to the Commissioner to enable the petitioners to get the benefit of CENVAT credit within the stipulated time as stipulated by the Union of India.



Writ petitions stand disposed of in the above terms.

All the pending applications stand disposed of.

(CHANDRA KUMAR SONGARA),J

(SABINA),J

MANOJ NARWANI /

