



पंज. सं. 36654 ने कान आया।
दिनांक 22/11/24

प्रशासनिक आयोजकारी न्यायालय
प्रतिलिपि विभाग
राजस्थान सर्व न्यायालय, जयपुर

राजस्थान उच्च न्यायालय पीठ, जयपुर

Certified Copy of Order Dated, 21/11/24 to 20/1/24

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IN THE HIGH COURT OF JUDICATURE FOR
RAJASTHAN AT JAIPUR BENCH, JAIPUR

D.B. CIVIL WRIT PETITION NO.

14894

/2024

M/S BABA MINERALS, OFFICE NO. 11, 4TH FLOOR, ALANKAR
PLAZA, CENTRAL SPINE, VIDHYADHAR NAGAR, JAIPUR-
302039, RAJASTHAN THROUGH IT'S PROPRIETOR MR. AB-
HISHEK GOYAL, S/O MR. SHREE GOPAL GOYAL, AGED ABOUT
39 YEARS, E-6, LAXMI NARAYAN VIHAR COLONY,
KISHANGARH, AJMER, RAJASTHAN-305801.

...PETITIONER

VERSUS

1. UNION OF INDIA THROUGH THE SECRETARY, MINISTRY OF
FINANCE, DEPARTMENT OF REVENUE, NEW DELHI.

2. THE ADDITIONAL DIRECTOR, DIRECTORATE GENERAL OF
GOODS AND SERVICE TAX INTELLIGENCE, JAIPUR ZONAL
UNIT, C-62, SAROJINI MARG, C-SCHEME, JAIPUR-302001.

3. THE ADDITIONAL COMMISSIONER/Joint COMMISSIONER
OF CENTRAL EXCISE & GOODS & SERVICES TAX COMMISSIONERATE,
NEW CENTRAL REVENUE BUILDING, STATUE
CIRCLE, C-SCHEME, JAIPUR-302005.

4. STATE OF RAJASTHAN, THROUGH THE CHIEF COMMISSIONER,
COMMERCIAL TAX DEPARTMENT, KAR BHAWAN,
JAIPUR-302004.

...RESPONDENTS

D.B. CIVIL WRIT PETITION UNDER ARTICLES 226 OF THE
CONSTITUTION OF INDIA.

AND

JAGDISH PRASAD
OATH COMMISSIONER
RAJASTHAN HIGH COURT BENCH

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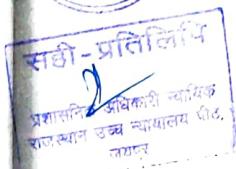
IN THE MATTER OF CENTRAL/RAJASTHAN GOODS AND SERVICES TAX ACT, 2017 READ WITH THE RULES FRAMED THEREUNDER

AND

IN THE MATTER OF THE IMPUGNED SHOW CAUSE CUM DEMAND NOTICE BEARING F.NO.DGGI/INT/INTL/927/2023-G.R.A. DATED 31.07.2024 ISSUED BY THE ADDITIONAL DIRECTOR, DIRECTORATE GENERAL OF GOODS AND SERVICE TAX INTELLIGENCE, JAIPUR ZONAL UNIT BEING WITHOUT JURISDICTION, UNJUST AND IN VIOLATION OF ARTICLES 19, 21, 265 AND 300A OF THE CONSTITUTION OF INDIA.

AND

IN THE MATTER OF PRINCIPLES OF JUSTICE, EQUITY, AND FAIR PLAY.



HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 14894/2024

M/s Baba Minerals, Office No. 11, 4Th Floor, Alankar Plaza, Central Spine, Vidhyadhar Nagar, Jaipur - 302039, Rajasthan Through Its Proprietor Mr. Abhishek Goyal, S/o Mr. Shree Gopal Goyal, Aged About 39 Years, E-6, Laxmi Narayan Vihar Colony, Kishangarh, Ajmer, Rajasthan-305801.

----Petitioner

Versus

1. Union Of India, Through The Secretary, Ministry Of Finance Department Of Revenue, New Delhi.
2. The Additional Director, Directorate General Of Goods And Service Tax Intelligence, Jaipur Zonal Unit, C-62, Sarojini Marg, C-Scheme, Jaipur-302001.
3. The Additional Commissioner/ Joint Commissioner, Of Central Excise And Goods And Services Tax Commissionerate, New Central Revenue Building, Statute Circle, C-Scheme, Jaipur-302005.
4. State Of Rajasthan, Through The Chief Commissioner, Commercial Tax Department, Kar Bhawan, Jaipur-302004.

----Respondents

For Petitioner(s) : Mr.Ravi Gupta, Adv.

For Respondent(s) : Mr.Naresh Gupta, Senior Standing Counsel for DGGSTI.
 Mr.Kartikeya Sharma, Adv. for
 Mr.Sandeep Taneja, AAG.

HON'BLE MR. JUSTICE AVNEESH JHINGAN
HON'BLE MR. JUSTICE ASHUTOSH KUMAR
Order

22/11/2024

AVNEESH JHINGAN, J[ORAL]:-

1. This petition is filed seeking quashing of show cause notice dated 31.07.2024 bearing No. F.No.DGGI/INT/INTL/927/2023-GRA.
2. The brief facts are that the petitioner is a registered dealer under the Goods and Services Tax Act, 2017 (for short 'the Act of 2017'). A show cause notice dated 31.07.2024 was issued by the



Deputy Director, Office of Directorate General of Goods and Services Tax Intelligence, Jaipur Zonal Unit (for short 'DGGSTI'). Hence, the present petition.

3. Learned counsel for the petitioner submits that the allocation of the petitioner is of the State jurisdiction. The Deputy Director of DGGSTI cannot be an Adjudicating Authority. Reliance is placed upon Section 6(1) of the Act of 2017.

4. Learned counsel for the respondent submits that as a result of the intelligence input received, investigation and the searches carried out, it was found that the petitioner is indulging in generating fake Input Tax Credits (ITC) by doing cash transactions and relying upon the fake invoices issued. The contention is that as per the circular dated 09.02.2018 the Central Tax Officers of Audit Commissionerates and DGGSTI shall have power to issue show cause notice.

5. The challenge in the present petition is only to the show cause notice. The allegations against the petitioner in the show cause notice are based upon the facts and ~~seizures~~, needs factual determination.

6. The petitioner has filed this petition even without filing the reply to the show cause notice.

7. For determining the contention that DGGSTI cannot be adjudicating authority the writ is premature and is dismissed accordingly.


(ASHUTOSH KUMAR),J


(AVNEESH JHINGAN),J