Ramjilal Mohanlal vs. Union of India & Ors.

Validity of appellate order passed by same officer who authorized search – Sections 67(2) and 107 of the Rajasthan Goods and Services Tax Act, 2017 – Principle of Natural Justice (nemo judex in causa sua).

Date of Order: January 29, 2026
Case Law No: GIB-RAJHC-2026-DB
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Facts:
Search and inspection proceedings were initiated against the petitioner on 06.01.2021 under Section 67(2) of the RGST Act pursuant to authorization issued by the Additional Commissioner. Based on the search proceedings, a show cause notice dated 30.03.2023 was issued and an order dated 05.06.2023 was passed by the proper officer. The petitioner filed an appeal under Section 107 of the RGST Act, which was dismissed on 11.12.2023 by the Appellate Authority.

Court Decision:
The High Court held that the authorization for inspection and search under Section 67 of the RGST Act was issued by the same officer who later acted as the Appellate Authority under Section 107 while deciding the appeal arising out of those proceedings. The Court observed that such dual exercise of power violates the principle of natural justice that no person should be a judge in his own cause.

Accordingly, the appellate order dated 11.12.2023 passed under Section 107 of the RGST Act was quashed and set aside. The matter was remanded back to the Appellate Authority with a direction that the appeal be decided afresh by a competent appellate authority other than the officer who authorized the search proceedings.

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