HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 5770/2025
URN: CW / 13782U / 2025

M/s Shri Sharma Steel Rolling Mills Pvt. Ltd., 90A, B, C 91-B, Industrial Area, Jhotwara, Jaipur, Rajasthan-302012 Through Its Director Mr. Vikas Sharma, S/o Mr. Ghasi Lal Sharma, Aged About 30 Years, R/o 78, Jagannathapuri, Kalwar Road, Jhotwara, Jaipur, Rajasthan-302012

----Petitioner

Versus

1. Union Of India, Through The Secretary, Department Of Revenue, Ministry Of Finance, North Block, New Delhi
2. The Assistant Commissioner, CGST Division-A, CP-21 To 23, Road No. 1 D, Vishwakarma Industrial Area, Jaipur-302013
3. The Assistant Commissioner, (Anti-Evasion Branch), CGST And Central Excise Commissionerate, NCR Building, Statue Circle, C-Scheme, Jaipur - 302005
4. State Of Rajasthan, Through The Finance Secretary (Revenue), Government Secretariat, Jaipur-302005
5. The Chief Commissioner, Commercial Tax Department, Kar Bhawan, Ambedkar Circle, Jaipur-302004

----Respondents

For Petitioner(s)	:	Mr. Ravi Gupta, Adv.
For Respondent(s)	:	Mr. Ajay Shukla, AAG, Mr. Shivam Sharma, Adv. Ms. Jyoti Sharma, Adv. Ms. Mahi Yadav, AAG Ms. Chelsi Agarwal, Adv. Mr. Kuldeep Singh Rathore, Adv.

HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE MANEESH SHARMA

<u>Order</u>

<u>17/07/2026</u>

1. The instant writ petition has been filed by the petitioner challenging the order in original dated 16.01.2025 as well as Form GST

DRC-07 (Summary of the Order) dated 17.01.2025 (Annexure-1) passed by Assistant Commissioner CGST, Divison A, Vkia, Jaipur whereby GST demand of Rs.2,19,01,564/- for Financial Year 2017-2018 was raised on the account of wrongful availment and utilization of Input Tax Credit by the petitioner.

2. Heard and perused the case file.

3. At the outset, learned counsels for the respondents object to the maintainability of the writ petition herein stating that the alternative remedy as provided under Section 107 of the CGST Act, 2017, has not been availed.

4. Statutory remedy by way of an appeal under Section 107 of the CGST Act, 2017 before the Appellate Authority is provided against the impugned order dated 16.01.2025 Section 107 reads as under:-

> *"**Section 107. Appeals to Appellate Authority.-***
> *(1) Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by an adjudicating authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.*
> *x-x-x-x-x"*

5. In view of the aforesaid, we are not inclined to directly entertain the writ petition without the petitioner exhausting its alternate statutory remedy.

6. Accordingly, the writ petition is dismissed with liberty to the petitioner to raise all his grounds, legal and factual, before the appellate authority.

7. The instant writ petition was filed on 03.04.2025 against the impugned order, which was within the stipulated time period prescribed under Section 107 of the CGST Act, 2017 (factoring in the power to condone the delay of 120 days under Section 107 of the CGST Act, 2017).

8. In the parting, in exercise of jurisdiction under Article 226 of Constitution of India, it is directed that time taken before this Court shall be excluded by the Appellate Authority while calculating limitation period to entertain the appeal under Section107, *ibid,* if the appeal is filed within 30 days of the instant order being uploaded on the website of the High Court.

9. Disposed of accordingly.

10. All pending applications also stand disposed of.

(MANEESH SHARMA),J **(ARUN MONGA),J**

46/Ashwani