HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 7616/2024

M/s Ramjilal Mohanlal, New Grain Mandi, Gangapur City, Sawai Madhopur Through Its Prop. Shri Jagdeesh Prasad Gupta.

----Petitioner

Versus

1. Union Of India, Represented Through Union Secretary, Department Of Revenue, Ministry Of Finance, North Block, New Delhi 110001
2. Commissioner, Central Excise And Service Tax Commissionerate, Alwar, A Block, Surya Nagar, Alwar 301001.
3. State Of Rajasthan, Through Its Finance Secretary, Finance Department, 1St Floor, Main Building, Government Secretariat, Janpath, Jaipur 302005.
4. Commissioner, Commercial Taxes Department (Rajasthan Goods And Service Tax Department), Kar Bhawan, Ambedkar Circle, Bhawanisingh Road, Jaipur
5. Deputy Commissioner, State Tax, Circle- Gangapur City-322201, Commercial Taxes Department, Zone Bharatpur, Rajasthan.

----Respondents

Connected With

D.B. Civil Writ Petition No. 7615/2024

M/s Ramjilal Mohanlal, New Grain Mandi, Gangapur City, Sawai Madhopur Through Its Prop. Shri Jagdeesh Prasad Gupta.

----Petitioner

Versus

1. Union Of India, Represented Through Union Secretary, Department Of Revenue, Ministry Of Finance, North Block, New Delhi 110001
2. Commissioner, Central Excise And Service Tax Commissionerate, Alwar, A Block, Surya Nagar, Alwar 301001.
3. State Of Rajasthan, Through Its Finance Secretary, Finance Department, 1St Floor, Main Building, Government Secretariat, Janpath, Jaipur 302005.
4. Commissioner, Commercial Taxes Department (Rajasthan Goods And Service Tax Department), Kar Bhawan, Ambedkar Circle, Bhawanisingh Road, Jaipur
5. Deputy Commissioner, State Tax, Circle- Gangapur City-322201, Commercial Taxes Department, Zone Bharatpur, Rajasthan.

----Respondents

D.B. Civil Writ Petition No. 7636/2024

M/s Ramjilal Mohanlal, New Grain Mandi, Gangapur City, Sawai Madhopur Through Its Prop. Shri Jagdeesh Prasad Gupta.

----Petitioner

Versus

1. Union Of India, Through Union Secretary, Department Of Revenue, Ministry Of Finance, North Block, New Delhi.
2. Commissioner, Central Excise And Service Tax Commissionerate, Alwar, A Block, Surya Nagar, Alwar
3. State Of Rajasthan, Through Its Finance Secretary, Finance Department, 1St Floor, Main Building , Government Secretariat, Janpath, Jaipur.
4. Commissioner, Commercial Taxes Department (Rajasthan Goods And Service Tax Department), Kar Bhawan, Ambedkar Circle, Bhawanisingh Road, Jaipur.
5. Deputy Commissioner, State Tax, Circle - Gangapur City, Commercial Taxes Department, Zone Bharatpur, Rajasthan.

----Respondents

D.B. Civil Writ Petition No. 7637/2024

M/s Ramjilal Mohanlal, New Grain Mandi, Gangapur City, Sawai Madhopur Through Its Prop. Shri Jagdeesh Prasad Gupta.

----Petitioner

Versus

1. Union Of India, Represented Through Union Secretary, Department Of Revenue, Ministry Of Finance, North Block, New Delhi.
2. Commissioner, Central Excise And Service Tax Commissionerate, Alwar, A Block, Surya Nagar, Alwar
3. State Of Rajasthan, Through Its Finance Secretary, Finance Department, 1St Floor, Main Building, Government Secretariat, Janpath, Jaipur.
4. Commissioner, Commercial Taxes Department(Rajasthan Goods And Service Tax Department), Kar Bhawan, Ambedkar Circle, Bhawani Singh Road, Jaipur.
5. Deputy Commissioner, State Tax, Circle- Gangapur City , Commercial Taxes Department, Zone Bharatpur, Rajasthan.

----Respondents

For Petitioner(s)	:	Mr. Akshay Sharma Mr. Dheeraj Kumar
For Respondent(s)	:	Ms. Mahi Yadav, AAG with Mr. Manaswia Nakwaal and Mr. Rohan Mittal Mr. Arnav Singh Mr. Dhairya Agarwal on behalf of Mr. Sandeep Pathak

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HON'BLE DR. JUSTICE PUSHPENDRA SINGH BHATI
HON'BLE MRS. JUSTICE SANGEETA SHARMA

Order

29/01/2026

1. The instant civil writ petition has been preferred claiming the following reliefs:

> *"i. To call for the record from the office of the respondents for its kind perusal;*
>
> *ii. Issue a writ of certiorari or any other writ or writs for quashing the impugned order dated 11.12.2023 (Annexure-5) passed by Shri Shiv Dayal Meena, Additional Commissioner, Appellate Authority, Commercial Taxes Department, Zone-Bharatpur, Rajasthan and declare the same as being contrary to the principle of natural justice."*

2. Learned counsel for the petitioner submits that the search and survey proceedings were initiated in pursuance of the authorization for inspection and search conducted by Shri Shiv Dayal Meena, Additional Commissioner, Appellate Authority, Commercial Taxes Department, Bharatpur, on 06.01.2021 vide form GST INS-01 under Section 67(2) of the Rajasthan Goods and Services Tax Act, 2017 (`the Act of 2017) read with Rule 139(1) of the RGST Rules, 2017. Upon conclusion of the inspection and search proceedings, a Show Cause notice was issued on 30.03.2023 in pursuance of the search proceedings and thereafter, the order dated 05.06.2023 was passed by the respondent No. 5 against the petitioner firm.

3. Aggrieved by the order dated 05.06.2023, the petitioner firm preferred an appeal under Section 107(1) of the Act of 2017 before the Appellate Authority, Commercial Taxes Department, Bharatpur, who vide its order dated 11.12.2023, dismissed the appeal.

4. Learned counsel for the petitioner confines the challenge to a singular jurisdictional infirmity. It is submitted that the authorization for inspection and search dated 06.01.2021 was issued by Shri Shiv Dayal Meena, Additional Commissioner, Commercial Taxes, Bharatpur, in exercise of powers under Section 67 of the Act of 2017. The same officer, in his capacity as the Appellate Authority under Section 107 of the Act of 2017, thereafter presided over and decided the statutory appeal arising from proceedings initiated pursuant to the very authorization issued by him. It is contended that such dual exercise of power, first as the authorizing authority for inspection and search, and subsequently as the appellate adjudicator, offends the foundational principle of natural justice that no person shall be a judge in his own cause (*nemo judex in causa sua*), thereby vitiating the appellate order on account of inherent bias and lack of institutional impartiality.

5. Learned Additional Advocate General submits that the petitioner have had a remedy against the appellate order and ought to have taken that remedy and no such objection was raised before. She further submitted that the order of sanctioning the search and seizure was the administrative exercise performed in a different capacity.

6. This Court, without going into the merits of the case and confining itself to the limited submission advanced on behalf of the petitioner, as also in view of the fact that it is not disputed by the respondents that the same officer acted as the authorizing authority for inspection and search under Section 67 of the Act of 2017 and thereafter functioned as the Appellate Authority under

Section 107 of the Act of 2017, is inclined to make limited interference in the matter. Consequently, the appellate order dated 11.12.2023 passed under Section 107 of the Act of 2017 is quashed and set aside. The matter is remanded back to the Appellate Authority with a direction that the appeal preferred by the petitioner against the order dated 05.06.2023 be decided afresh by any competent Appellate Authority other than Shri Shiv Dayal Meena, Additional Commissioner, Commercial Taxes Department, Bharatpur, strictly in accordance with law and without being prejudiced by any observations made herein.

7. The present writ petition disposed of accordingly. Pending applications, if any, shall also stand disposed of.

(SANGEETA SHARMA),J (DR.PUSHPENDRA SINGH BHATI),J

35-38-Nirmala/Shivani