



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

D.B. Civil Writ Petition No. 5272/2026

1. M/s Rakesh Kumar Jain, 1-A, Gautam Colony, Aakashwani Ke Piche, Sawai Madhopur, Jaipur, Rajasthan, 322001 Through Its Proprietor Rakesh Kumar Jain
 2. Rakesh Kumar Jain S/o Shri Babu Lal Jain, Aged About 53 Years, R/o 1-A, Gautam Colony, Akashwani Ke Piche, Sawai Madhopur, Rajasthan, 322001
- Petitioners

Versus

1. State Of Rajasthan, Through Joint Secretary (Tax) Finance Department (Tax Division), 1St Floor, Main Building, Gate-2, Government Secretariat, Jaipur, Rajasthan-302005
2. Union Of India, Through The Revenue Secretary, Department Of Revenue, Ministry Of Finance, North Block, New Delhi-110001
3. Joint Commissioner (State Tax), Commercial Taxes Department, Circle-B, Enforcement Wing-I, State Tax-Rajasthan, Jaipur Having Its Office At Room No. 410, 3Rd Floor, Kar Bhawan, Ambedkar Circle, Jaipur-302005
4. Assistant Commissioner (State Tax), Circle - Sawai Madhopur - Ward - Sawai Madhopur, Bharatpur, Rajasthan
5. State Tax Officer, Circle - Sawai Madhopur - Ward - Sawai Madhopur, Bharatpur, Rajasthan

----Respondents

D.B. Civil Writ Petition No. 5276/2026

1. M/s Choudhary Brother, 0, Mirza Manzil, Near Akashwani, Sawai Madhopur, Rajasthan -322001 Through Its Proprietor Mirza Maqsood
2. Mirza Maqsood S/o Jafar Ahmad Mirza, Aged About 46 Years, R/o 38, Near Akhashwani Gautam Colony, Bazareya Sawai Madhopur, Rajasthan

----Petitioners

Versus

1. State Of Rajasthan, Through Joint Secretary (Tax)

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Finance Department (Tax Division), 1St Floor, Main Building, Gate-2, Government Secretariat, Jaipur, Rajasthan-302005

2. Union Of India Through The Revenue Secretary, Department Of Revenue, Ministry Of Finance, North Block, New Delhi-110001
3. Joint Commissioner (State Tax), Commercial Taxes Department, Circle-B, Enforcement Wing-I, State Tax-Rajasthan, Jaipur Having Its Office At Room No. 410, 3Rd Floor, Kar Bhawan, Ambedkar Circle, Jaipur-302005
4. Assistant Commissioner (State Tax), Circle - Sawai Madhopur - Ward - Sawai Madhopur, Bharatpur, Rajasthan
5. State Tax Officer, Circle - Sawai Madhopur - Ward - Sawai Madhopur, Bharatpur, Rajasthan
6. Idbi Bank Ltd., Through Its Branch Manager, Plot No. 19, Indira Colony, Bajaria, Sawai Madhopur (Raj.)- 322001.

----Respondents

D.B. Civil Writ Petition No. 5279/2026

1. M/s Rakesh Kumar Jain, 1-A, Gautam Colony, Aakashwani Ke Piche, Sawai Madhopur, Jaipur, Rajasthan, 322001 Through Its Proprietor Rakesh Kumar Jain
2. Rakesh Kumar Jain S/o Shri Babu Lal Jain, Aged About 53 Years, R/o 1-A, Gautam Colony, Akashwani Ke Piche, Sawai Madhopur, Rajasthan, 322001

----Petitioners

Versus

1. State Of Rajasthan, Through Joint Secretary (Tax) Finance Department (Tax Division), 1St Floor, Main Building, Gate-2, Government Secretariat, Jaipur, Rajasthan-302005
2. Union Of India, Through The Revenue Secretary, Department Of Revenue, Ministry Of Finance, North Block, New Delhi-110001
3. Joint Commissioner (State Tax), Commercial Taxes Department, Circle-B, Enforcement Wing-I, State Tax-





Rajasthan, Jaipur Having Its Office At Room No. 410,
3Rd Floor, Kar Bhawan, Ambedkar Circle, Jaipur-302005

4. Assistant Commissioner (State Tax), Circle - Sawai Madhopur - Ward - Sawai Madhopur, Bharatpur, Rajasthan
5. State Tax Officer, Circle - Sawai Madhopur - Ward - Sawai Madhopur, Bharatpur, Rajasthan

----Respondents

D.B. Civil Writ Petition No. 5281/2026

1. M/s Rakesh Kumar Jain, 1-A, Gautam Colony, Aakashwani Ke Piche, Sawai Madhopur, Jaipur, Rajasthan, 322001 Through Its Proprietor Rakesh Kumar Jain
2. Rakesh Kumar Jain S/o Shri Babu Lal Jain, Aged About 53 Years, R/o 1-A, Gautam Colony, Akashwani Ke Piche, Sawai Madhopur, Rajasthan, 322001.

----Petitioners

Versus

1. State Of Rajasthan, Through Joint Secretary (Tax) Finance Department (Tax Division), 1St Floor, Main Building, Gate-2, Government Secretariat, Jaipur, Rajasthan-302005
2. Union Of India Through The Revenue Secretary, Department Of Revenue, Ministry Of Finance, North Block, New Delhi-110001
3. Joint Commissioner (State Tax), Commercial Taxes Department, Circle-B, Enforcement Wing-I, State Tax-Rajasthan, Jaipur Having Its Office At Room No. 410, 3Rd Floor, Kar Bhawan, Ambedkar Circle, Jaipur-302005
4. Assistant Commissioner (State Tax), Circle - Sawai Madhopur - Ward - Sawai Madhopur, Bharatpur, Rajasthan
5. State Tax Officer, Circle - Sawai Madhopur - Ward - Sawai Madhopur, Bharatpur, Rajasthan

----Respondents

D.B. Civil Writ Petition No. 5284/2026





1. M/s Rakesh Kumar Jain, 1-A, Gautam Colony, Aakashwani Ke Piche, Sawai Madhopur, Jaipur, Rajasthan, 322001 Through Its Proprietor Rakesh Kumar Jain
2. Rakesh Kumar Jain S/o Shri Babu Lal Jain, Aged About 53 Years, R/o 1-A, Gautam Colony, Akashwani Ke Piche, Sawai Madhopur, Rajasthan, 322001

----Petitioners

Versus

1. State Of Rajasthan, Through Joint Secretary (Tax) Finance Department (Tax Division), 1St Floor, Main Building, Gate-2, Government Secretariat, Jaipur, Rajasthan-302005
2. Union Of India, Through The Revenue Secretary, Department Of Revenue, Ministry Of Finance, North Block, New Delhi-110001
3. Joint Commissioner (State Tax), Commercial Taxes Department, Circle-B, Enforcement Wing-I, State Tax-Rajasthan, Jaipur Having Its Office At Room No. 410, 3Rd Floor, Kar Bhawan, Ambedkar Circle, Jaipur-302005
4. Assistant Commissioner (State Tax), Circle - Sawai Madhopur - Ward - Sawai Madhopur, Bharatpur, Rajasthan
5. State Tax Officer, Circle - Sawai Madhopur - Ward - Sawai Madhopur, Bharatpur, Rajasthan

----Respondents

For Petitioner(s) : Ms. Priyansha Gupta for
Mr. Ashwani Kumar Chobisa

For Respondent(s) : Ms. Anima Chaturvedi for
Mr. Bharat Vyas, ASG
Ms. Mahi Yadav, AAG with
Mr. Rohan Mittal
Mr. Ayush Jain
Mr. Kamal Parswal with
Mr. Vaibhav Pareek

HON'BLE MR. JUSTICE MAHENDAR KUMAR GOYAL
HON'BLE MR. JUSTICE BHUWAN GOYAL





01/04/2026

Ms. Mahi Yadav-learned Additional Advocate General appears on advance copy for respondents no.1, 3, 4 and 5. Ms. Anima Chaturvedi-learned counsel appears for respondent no.2.

Learned counsel for the petitioners submits, inter alia, that the respondents have uploaded the notice only on portal without any intimation to them either through registered E-mail, SMS or registered post. Referring to a co-ordinate Bench order of this Court dated 21.08.2025 in the case of **M/s Lakshya Bricks and Another vs. State of Rajasthan and Other: D.B. Civil Writ Petition No.11549/2025**, she submits that it was held therein that mere placing of the notice on the portal does not amount to sufficient service and the matters were remanded for decision afresh after affording an opportunity of hearing. She, therefore, prays that the writ petitions be allowed.

Learned counsels for the respondents pray for and are granted two weeks' time to file reply.

The time prayed for is granted.

However, taking into consideration the order of this Court dated 21.08.2025 in the case of **M/s Lakshya Brick and Another** (supra), we deem it just and proper to direct defreezing of the bank accounts of the petitioners in the meanwhile subject to deposition of 10% of the total recovery amount, if not already deposited.

(BHUWAN GOYAL),J

(MAHENDAR KUMAR GOYAL),J

PRAGATI/12-16