



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

D.B. Civil Writ Petition No. 4870/2026

M/s. Balaji Exports

----Petitioner

Versus

Union Of India And Ors.

----Respondents

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For Petitioner(s)	:	Mr. Ramesh Chandra Agarwal Ms. Dipti Jindal
For Respondent(s)	:	Ms. Mahi Yadav, AAG with Mr. Rohan Mittal and Ms. Chelsi Agarwal Mr. Vedant Agrawal

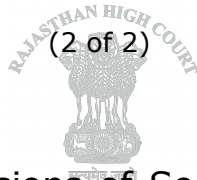
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**HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA  
HON'BLE MR. JUSTICE BIPIN GUPTA**

**Order**

**08/05/2026**

1. It is the contention of the petitioner that while the Joint Commissioner Business Audit Wing-IV, Rajasthan passed an order for recovery of amount of tax GST with reference to the period 2018-2019 under Section 73 of CGST, another notice DRC-01 was issued by the Assessing Officer for the same period from April 2018 to March 2019.
2. On 29.01.2024, a separate order under Section 73 CGST was passed by the concerned Assessing Officer imposing another penalty and tax liability along with interest, the order was passed this time by Joint Commissioner Circle-C, Jaipur-IV..
3. Issue notice to respondents.
4. Ms. Mahi Yadav, Additional Advocate General and Mr. Vedant Agrawal, Advocate accepts notice on behalf of respondents.



5. Considering the provisions of Section 6(2)(b) of the Central Goods and Services Tax Act, only one proper officer can initiate proceedings. The proceedings, therefore, initiated by DRC-01 dated 29.01.2024 and further orders passed prima facie stand vitiated in law more so as the earlier order passed on 27.03.2024 by the Audit Wing is already under challenge in appeal where pre-deposit has also been made.

6. We, therefore, stay the proceedings and the recovery orders passed on the basis of DRC-01 dated 29.01.2024 and the recovery dated 27.04.2024 shall remain stayed.

7. List this case on 22.07.2026.

(BIPIN GUPTA),J

(SANJEEV PRAKASH SHARMA),ACTING CJ

GAURAV/10

