



**HIGH COURT OF JUDICATURE FOR RAJASTHAN AT
JODHPUR**

D.B. Civil Writ Petition No. 9602/2026

M/s Ircon Pb Tollway Limited, Situated At Toll Plaza, Salasar Fanta Gajner Kolayat, Kolayat, Bikaner, Rajasthan 334302 Through Its Authorised Signatory, Mr. Vinod Prasad S/o Mr. Rajendra Prasad, Aged 42 Years, R/o 18/7, Sashi Bhushan Sarkar Lane, Nandi Bagan, Haora (M Corp), Howrah, West Bengal-711106, Presently Working At Ircon International Limited, C-4 District Centre, Saket, New Delhi-110017.

-----Petitioner

Versus

1. Union Of India, Represented Through Secretary, Ministry Of Finance, Udyog Bhawan, New Delhi.
2. Commissioner (Appeals), Central Goods And Services Tax, Jodhpur, G-105, New Jodhpur Industrial Area, Basni, Jodhpur - 342003.
3. Additional Commissioner, Office Of The Commissioner Of Central Gst And C Ex, G-105, New Industrial Area Basni, Near Diesel Shed, Jodhpur - 342003.
4. Additional Commissioner (Anti Evasion), Office Of The Commissioner Of Central Gst C. Ex., G-105, New Industrial Area Basni, Near Diesel Shed, Jodhpur.

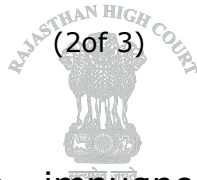
-----Respondents

For Petitioner(s)	:	Mr. Tarun Gulati, Sr. Adv. assisted by Mr. Dhruv Chandra Mr. Prem Kondpal Mr. Pramod Kondpal
For Respondent(s)	:	Mr. Hanuman Singh Mr. Rajvendra Saraswat with Mr. Rishabh Dadhich Mr. Jitesh Kumar Suthar

**HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE SANDEEP SHAH**

Order

08/05/2026



[CW-9602/2026]

1. Having perused the impugned Order-in-Original dated 31.12.2024 viz-a-viz the appellate order dated 28.01.2026, along with the comparison contained in the tabular form at Annexure-39 of the paper book, it appears to us, at first blush, that in complete abuse of computer and information technology and, without even an iota of application of independent mind, the appellate authority has simply copied and pasted the Order-in-Original as his own. Albeit, with only a minor change by inserting certain case laws. Otherwise, it is verbatim same. The cavalier approach so adopted is nothing but a feeble effort of by the appellate authority to masquerade the order as its own. Whereas, as already observed, it is nothing but a cut-and-paste reproduction of the contents of the Order-in-Original which was under appeal before it. The very concept of seeking remedy by the aggrieved and the appellate forum being made available qua that has thus been completely frustrated.

2. We refrain ourselves from making any further comments at this stage and shall look into the above at subsequent stage once the return to the petition is filed.

3. Issue notice.

4. Mr. Hanuman Singh and Mr. Rajvendra Saraswat accepts notice on behalf of the respondents. Service is, thus, dispensed with.

5. Post the matter on 06.07.2026.

6. Meanwhile, effect and operation of both Order-in-Original dated 31.12.2024 as as well as impugned order in appeal dated 28.01.2026 shall remain stayed.



[CW-9602/2026]

7. We deem it appropriate to make him a party to the proceedings herein and accordingly, he is added as respondent No.5. He is directed to file his personal affidavit qua the observations made by this Court as above.

8. The appellate authority is directed to join the Court proceedings through video conferencing on the next date of hearing.

9. Amended memo be filed.

(SANDEEP SHAH),J

(ARUN MONGA),J

5-Anshul/-