


HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 4042/2026

Leighton India Contractors Private Limited, 6Th Floor, 703
Mundra Galleria, Commercial Office No. 703, Mundra Galleria,
100 Feet Road, Plot No.1, 100 Ft Main Road, Shobhagpura,
Udaipur, Rajasthan - 313001 Through Authorized Power Of
Attorney, Mr. Dinesh Agrawal S/o Damodar Prasad Agrawal Aged
42 Years, R/o B-Wing, 1804, 8Th Floor, Riverview, Casa Rio
Palava Nilje, Kalyan Shil Road, Dombivali (East), Thane,
Maharashtra- 421204, Working In Petitioner Company As Head -
Finance

-----Petitioner

Versus

1. Union Of India, Through Secretary, Department Of
Revenue, Ministry Of Finance, North Block, New Delhi-
110001
2. State Of Rajasthan, Through Chief Commissioner State
Taxes Department, Kar Bhawan, Ambedkar Circle, Jaipur -
302005
3. Superintendent Central Processing Cell Cgst, Jaipur,
Revenue Building, Statute Circle, C Scheme, Jaipur-
302005
4. Chief Commissioner, Central Processing Cell Cgst, Jaipur,
Revenue Building, Statute Circle, C Scheme, Jaipur-
302005
5. Chief Commissioner, Cgst, Jaipur, Revenue Building,
Statute Circle, C Scheme, Jaipur-302005

-----Respondents

For Petitioner(s) : Mr. Vinay Kumar Jain and
Mr. Sakshya Jain

For Respondent(s) : Mr. Shiv Prakash Dhanera
Mr. Arun Kumar, AGC with
Mr. Kuldeep Singh Rathore and
Mr. Rohan Mittal
Mr. Vedant Agarwal with
Mr. Rajat Sharma

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA
HON'BLE MRS. JUSTICE SHUBHA MEHTA

05/03/2026

1. Heard.
2. This petition has been preferred by the petitioner praying for GST registration in Rajasthan under the Central Goods & Services Tax Act, 2017 (for short 'the Act of 2017').
3. Learned counsel for the petitioner submits that registration is not being granted on the ground that the return was not filed by the Company at Tamil Nadu. He also submits that on the ground that return was not filed in Tamil Nadu, the GST registration in Rajasthan cannot be denied.
4. We have considered the submissions.
5. The Act of 2017 is parallel to the State GST Act. If a Company does not follow the provisions of law and after having been registered in particular State does not submit its return and its registration is cancelled or put in abeyance, the Company cannot be allowed to move an application for getting registration in another State, instead of complying with the provisions of the Act. In view of the particular State, the provisions of the Act are State-centric, at the same time Central- centric. Thus, a Company which is registered in a particular State and does not comply with the provisions of the Act, would be a defaulter and would, therefore, be denied registration in other State too.
6. We, therefore, do not find any reason to accept the contentions advanced by the learned counsel for the petitioner.
7. The writ petition is, accordingly, dismissed.

(SHUBHA MEHTA),J
N.Gandhi/SKS/27

(SANJEEV PRAKASH SHARMA),ACTING CJ