



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

D.B. Civil Writ Petition No. 4807/2023

M/s. Dharendra Kumar Salgiya

----Petitioner

Versus

Union Of India

----Respondent

For Petitioner(s) : Mr. Pankaj Ghiya (through VC)  
For Respondent(s) :

**HON'BLE MR. JUSTICE VIJAY BISHNOI**  
**HON'BLE MR. JUSTICE PRAVEER BHATNAGAR**

**Order**

**18/04/2023**

Heard learned counsel for the petitioner.

The petitioner has challenged the assessment order before the first appellate authority by filing an appeal but the same has been dismissed. The petitioner is unable to file further appeal as the second appellate authority that is, the tribunal is not functional anywhere in the country. In a similar matter on this ground alone, after hearing the parties, a writ petition being D.B. Civil Writ Petition No.14927/2022 was entertained by this Court at Jaipur Bench.

The submission of learned counsel for the petitioner is that while filing the appeal, the petitioner had already deposited 10% of the disputed tax amount and that in view of Section 112 of the RGST Act, if he deposits further 10% of the disputed tax amount while filing the appeal before the appellate authority i.e. the tribunal, the depositing of remaining amount shall stand automatically stayed.



[CW-4807/2023]

In view of the aforesaid facts and circumstances, issue notice to the respondents by registered post.

In the meantime, subject to the petitioner depositing further 10% of the disputed tax amount and furnishing security, other than cash and bank guarantee for the remaining 80% to the satisfaction of the Assessing Authority, no coercive steps shall be taken against the petitioner to recover any amount pursuant to the impugned assessment order dated 12.03.2021 and appellate order dated 14.02.2023.

List along with D.B. Civil Writ Petition No.17466/2022.

**(PRAVEER BHATNAGAR),J**

**(VIJAY BISHNOI),J**

8-mohit/-