



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

D.B. Civil Writ Petition No.4539/2024

M/s P. K. Engineers, Through Its Proprietor Shri Pramod Kumar Aged About 41 Years Having Its Registered Office At A-21, Opposite Balajee Mandir, Rajgarh Road, Pilani, Surajgarh, Distt. Jhunjhanu-333031 (Rajasthan).

----Petitioner

Versus

1. Union Of India, Through Chief Commissioner, Central Goods And Service Tax, Central Revenue Building, Statue Circle, Jaipur-302010 (Rajasthan)
2. State Of Rajasthan through Commissioner, State Goods And Service Tax, Commercial Taxes Department, Kar Bhawan, Amberdkar Circle Jaipur-302010 (Rajasthan)
3. The Deputy Commissioner, State Tax Department, Circle- Jhunjhanu, Indra Nagar, Jhunjhanu- 333001 (Raj.)

----Respondents

For Petitioner(s) : Mr. Shafi Mohammad Chouhan,
Advocate (Through Video
Conferencing) with Mr. Sahil Shafi
Chouhan, Advocate

For Respondent(s) : Mr. Bharat Vyas, Additional Advocate
General
Mr. Sandeep Pathak, Advocate

**HON'BLE THE CHIEF JUSTICE MR. MANINDRA MOHAN SHRIVASTAVA
HON'BLE MR. JUSTICE BHUWAN GOYAL**

Order

28/03/2024

1. Though the matter comes up for admission today, with the consent of the parties, the petition is being disposed of finally.
2. At the outset, learned counsel for the respondents has submitted that at present the Tribunal has not been constituted and the process towards constitution of the Tribunal is going on,



therefore, in these circumstances, this petition may not be kept pending but with appropriate protection available under Section 112(8) of the Rajasthan Goods and Services Tax, 2017 (for short 'the Act'), this petition may be disposed off with liberty to the petitioner to file appeal within stipulated period from the date the Tribunal is constituted. In support of his submission, he places reliance upon a circular dated 23.03.2020 issued by Government of Rajasthan Finance Department (Tax Division).

3. Learned counsel for the petitioner agrees to the disposal of the petition on the aforesaid condition.

4. Accordingly, this petition, at this stage, is disposed off with a direction that in case petitioner makes payment as per provisions contained in Sub-section(8) of Section 112 of the Act, further proceedings shall not be drawn for recovery of the balance amount, provided that the petitioner avails statutory remedy of appeal within a period of three months from the date of the constitution of the Tribunal.

(BHUWAN GOYAL),J

(MANINDRA MOHAN SHRIVASTAVA),CJ

Karan/16