

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

D.B. Civil Writ Petition No. 4398/2024

Sarrs Construction, P 13, Shrinathji Garden Residency, Near Atithi Palace, Palwada, Durgarpur, Rajasthan, 314011, Through Its Proprietor Mr. Saroj Bal S/o Mr. Anadi Charan Bal, Age 61 Years (Apporx), R/o D-17, Manibhadra Darshan, Gurukul Road, Chala, Row House, Vapi, Valsad, Gujarat, 396191

-----Petitioner

Versus

1. Chief Commissioner, State Tax Commercial Taxes Department, Ambedkar Circle, Jaipur
2. The Joint Commissioner, State Tax, Circle Durgarpur Durgarpur
3. State Of Rajasthan, Through Additional Chief Secretary (Finance) To Government, Finance Department (Tax Division), Government Of Rajasthan, 1St Floor, Main Building, Government Secretariat, Jaipur Rajasthan, 302005
4. Union of India, through its Secretary Department Of Revenue, Ministry Of Finance North Block, New Delhi.

-----Respondents

For Petitioner(s) : Mr. Jatin Harjai
Mr. Bhartendu Panwar
Mr. Mohit (through VC)

For Respondent(s) : Mr. Sandeep Bhandawat with
Mr. Shreyansh Bhandawat
Mr. Mukesh Rajpurohit, Dy.S.G.

HON'BLE DR. JUSTICE PUSHPENDRA SINGH BHATI

HON'BLE MR. JUSTICE MUNNURI LAXMAN

Order

18/04/2024

Issue notice.

Shri Mukesh Rajpurohit, learned Dy.SG is directed to accept notice on behalf of respondent No.4 and Shri Sandeep Bhandawat, learned counsel is directed to accept notice on behalf of

respondent Nos.1 to 3 which they accept and seek some time to complete their instructions. Hence, service is complete.

List the matter on 21.05.2024. Time is granted to file reply on merits as well as on stay application.

Taking into consideration the submission of learned counsel for the petitioner that proceedings by way of impugned show cause notice could not be drawn unless an order of refund granted under Section 54, sub-section (3) of the Rajasthan Goods and Services Tax Act, 2017 (for short 'the Act') is reversed either in an appeal under Section 107 of the Act or in revision under Section 108 of the Act by the competent authority under the law, further proceedings pursuant to impugned show cause notice shall remain in abeyance.

(MUNNURI LAXMAN),J

(DR. PUSHPENDRA SINGH BHATI),J