

**HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT JAMMU**

WP(C) No. 1148/2023

Shri Navkar Plastic Industries SIDCO IGC
Samba

....Petitioner(s)/Appellant(s)

Through :- Mr. Sachin Sharma, Advocate.

V/s

Commissioner Central Goods & Service
Tax, Bahu Plaza, Jammu & Anr.

....Respondent(s)

Through :- Mr. Rohan Nanda, Advocate.

**CORAM: HON'BLE MR. JUSTICE ATUL SREEDHARAN, JUDGE
HON'BLE MR. JUSTICE RAKESH SEKHRI, JUDGE**

ORDER

24.04.2024

Vide order dated 08.05.2023, this Court had granted interim relief till the next date of hearing. Thereafter, subsequent orders of 14.07.2023, 07.08.2023, 18.08.2023, reflected that the interim directions, if any, were to continue. It, however, does not limit till next date of hearing. On 16.12.2023, this Court, does not specifically mention for the continuation of the interim order. The Department issued a show cause notice to the petitioner. However, subsequently on 02.02.2024 onwards till 06.03.2024, this Court has inserted the line “*meanwhile, interim directions, if any, to continue*”. Merely because on 16.12.2023, there was an omission which specifically directed that the interim orders were to continue till next date of hearing, it cannot be construed that the intent of this Court was not to continue the same. As on the next date thereafter till 06.03.2024, when the case was listed four times, the Court had specifically extended the interim relief. Therefore, its absence in order dated 16.12.2023 can

only be construed as an oversight by the Court though it intended to continue the interim protection granted vide order dated 08.05.2023.

Under the circumstances, till next date of hearing, the order dated 08.05.2023 would be given effect to as is reflected by subsequent orders dated 02.02.2024, 05.02.2024, 19.02.2024 and 06.03.2024. Further proceedings against the appellant shall stay till next date of hearing.

List on 01.05.2024, on top of the list which will be taken after criminal matters.

(Rajesh Sekhri)
Judge

(Atul Sreedharan)
Judge

Jammu:
24.04.2024
Abinash

