



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

2026:RJ-JD:14297-DB

D.B. Civil Writ Petition No. 4239/2024

Swastik Motors, Situated At M.g. Road, Pratapgarh, Rajasthan,
Through Its Proprietor Neelam Gandhi W/o Anish Gandhi, Aged
About 56 Years, Resident Of M. G. Road, Ward 21, Pratapgarh,
Rajasthan, 312605

----Petitioner

Versus

1. Union Of India, Through Its Secretary Department Of Revenue, Ministry Of Finance North Block, New Delhi.
2. Goods And Service Tax Council, Through Its Secretary, 5Th Floor, Tower Ii, Jeevan Bahrti Building, Janpath Road, Connaught Place, New Delhi- 110001.
3. Commissioner Of State Tax, Rgst, Kar Bahwan, Ambedkar Circle, Bhawani Singh Road, C-Scheme, Jaipur.
4. Deputy Commissioner, State Tax, Ward - Cto, Circle- Pratapgarh, Kar Bhawan, Behind Krishi Mandi, Pratapgarh.
5. State Of Rajasthan, Through The Secretary, Department Of Finance, Secretariat, Jaipur.

----Respondents

For Petitioner(s)	:	Mr. Sharad Kothari
For Respondent No.1	:	Mr. Uttam Singh Rajpurohit for Mr. Mukesh Rajpurohit, Dy.S.G.
For Respondent No.2	:	Mr. Rajvendra Saraswat

HON'BLE THE CHIEF JUSTICE MR. MANINDRA MOHAN SHRIVASTAVA

HON'BLE MR. JUSTICE MUNNURI LAXMAN

Order

15/03/2024

1. Mr. Uttam Singh Rajpurohit under instructions from Mr. Mukesh Rajpurohit, learned Dy. S.G. appears for respondent no. 1. Mr. Rajvendra Saraswat, learned counsel appears for respondent no. 2.



2. It is stated that respondent nos. 3 to 5 are represented through Mr. Mukul Singhvi, learned counsel for the State-GST and copy of petition along with annexures has already been supplied to him.

3. Further submissions have been made that the petitioner has questioned the validity of provisions of Section 107(4) of the CGST/SGST Act, 2017 ('the Act') as well as notification dated 02.11.2023 issued under Section 148 of the Act.

4. Submissions have been made that the provisions of Section 107(4) of the Act restricts the right of the appellate authority to condone the delay in filing appeal by one month only and that though, notification dated 02.11.2023 has been issued *inter alia* providing for extended period of limitation in cases where the orders have been passed on or before 31.03.2023, the said date has no rationale, inasmuch as, when the order was issued on 02.11.2023, in several other cases where the orders were passed even after 31.03.2023, in those cases also the appeals had already become barred by limitation.

5. Further submissions have been made that petitioner is prepared to deposit 12½ % amount of the 'tax in dispute' in terms of the notification dated 02.11.2023.

6. Learned counsel appearing for the respondents prays for time to complete their instructions in the matter/file reply.

7. Time prayed for is allowed.

8. List the petition along with D.B. Civil Writ Petition No.892/2024 and connected matters, list of which may be supplied in the Registry by Mr. Rajvendra Saraswat.



9. In the meanwhile and till the next date, in case the petitioner deposits 12.5% of the amount of 'tax in dispute' within a period of one week, the recovery of/action *qua* rest of the amount pursuant to the demand dated 22.08.2023 (Annex-3) shall remain stayed.

10. For the rest of the amount, the petitioner would submit solvent security to the satisfaction of Deputy Commissioner, State Tax, Ward-CTO, Circle Pratapgarh, Kar Bhawan, Pratapgarh(respondent no. 4).

11. As the interim order has been passed in presence of learned counsel for the respondents, they would be free to seek vacation of the interim order after filing response to the writ petition.

(MUNNURI LAXMAN),J

(MANINDRA MOHAN SHRIVASTAVA),CJ

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