



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



D.B. Civil Writ Petition No. 5724/2020

M/s. J.k. Cement Limited, Registered Office At Kamla Tower Kanpur. Through Its Legal Manager Shri Akshat Srivastava Son Of Shri N.p. Srivastava, Aged About 41 Years, Resident Of E 217, Shrinathpuram, Kota

-----Petitioner

Versus

1. State Of Rajasthan, Through The Commissioner, Rajasthan State Tax, Commercial Tax Department, Anti-Evasion, Kota, Rajasthan.
2. Deputy Commissioner, Commercial Tax Department, Anti Evasion, Kota, Rajasthan.
3. Assistant Commissioner, Commercial Tax Department, Anti Evasion, Kota, Rajasthan.
4. State Tax Officer, Commercial Taxes Department, Ward-I, Circle Anti Evasion, Kota, Rajasthan.

-----Respondents

For Petitioner(s)	:	Mr. Ramit Mehta Mr. Tarun Dudia Mohd. Amaan
For Respondent(s)	:	Mr. Mahaveer Bishnoi, AAG Mr. Anirudh Singh Shekhawat

**HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE YOGENDRA KUMAR PUROHIT**

Order

Judgment Reserved on:- 15/01/2026

Pronounced on :- 23/02/2026

By the Court (Per, Arun Monga, J):-

1. At the time of hearing, learned counsel appearing for both sides agreed that the controversy involved in the present petition is identical to the one in the case titled M/s. J.K. Lakshmi Cement Limited vs. State of Rajasthan & Ors.; D.B. Civil Writ Petition No.



6501/2020. Said petition has been disposed of vide judgment of even date in the following terms:-

- (a) the petitioner is relegated to the inquiry before respondent No.2, to present his explanation to the impugned show cause notices with supporting material/documents, if any, to enable the former to complete the inquiry and take an appropriate decision;
- (b) respondent No.2 should intimate a fresh date and time to the petitioner for appearance in the inquiry proceedings for hearing including the presenting of his explanation to the show cause notice with supporting material/documents, if any.
- (c) if aggrieved by the decision so taken by respondent No.2, the petitioner may avail the appropriate remedy under law.

2. The instant writ petition is also disposed of in same terms as above. For detailed reasons thereof, reference may be had to the judgment dated 23.02.2026 passed in D.B. Civil Writ Petition No.6501/2020, M/s. J.K. Lakshmi Cement Limited vs. State of Rajasthan & Ors., and the discussion and reasoning recorded therein shall be read as part and parcel herein. Contents thereof are not being repeated for the sake of brevity.

3. Pending application(s) shall stand disposed of.

(YOGENDRA KUMAR PUROHIT),J

(ARUN MONGA),J