

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

D.B. Civil Writ Petition No. 8364/2025

SS And Comp Private Limited, (Earlier M/s S S And Company, A Partnership Firm) A Company Incorporated Under The Companies Act, 2013, Having Its Registered Office At S-541, Greater Kailash-2, South Delhi, Delhi 110048 And Its Principal Place Of Business At G-5, Sujata Enclave, Behind Ram Rakhi Hotel, Chittorgarh. (Rajasthan), 312001 Through Its Director/ Authorized Signatory Anurag Kapoor, S/o Sharan Kapoor Aged About 49 Years, Resident Of D-903, Alaknanda Apartment, Sector-56, Gurugram, Haryana-122011.

-----Petitioner

Versus

1. Union Of India, Through Secretary (Revenue), Ministry Of Finance, North Block, New Delhi.
2. State Of Rajasthan, Through Secretary (Revenue), Dept Of Finance, Secretariat, Jaipur
3. Chief Commissioner, Central Goods And Service Tax, Jaipur Zone, New Central Revenue Building, Statue Circle, C Scheme, Jaipur-302005.
4. Commissioner, Cgst Division Udaipur, Gst Bhavan, H-Block, 100 Feet Road, Sector 14 Udaipur -313001
5. Additional Commissioner, CGST Division Udaipur, Gst Bhavan, H- Block, 100 Feet Road, Sector 14 Udaipur - 313001
6. Additional Commissioner, Central Excise And CGST Commissionerate (Anti Evasion) 142-B Hiran Magri, Sector 11, Udaipur, Rajasthan

-----Respondents

For Petitioner	:	Mr. Pranjul Mehta Mr. Sharad Kothari
For Respondent No.1	:	Mr. Hirendra Ranwa
For Respondent No.2	:	Mr. Mahaveer Bishnoi, AAG Mr. Harshwardhan Singh
For Respondent Nos.3 to 6	:	Mr. Rajvendra Saraswat Mr. Rishab Dadhich

HON'BLE THE CHIEF JUSTICE MR. MANINDRA MOHAN SHRIVASTAVA
HON'BLE MR. JUSTICE SUNIL BENIWAL
Order

28/04/2025

1. Heard.
2. This petition is admitted for hearing.
3. Shri Hirendra Ranwa appears for respondent No.1, Shri Mahaveer Bishnoi, AAG appears for respondent No.2 and Shri Rajvendra Saraswat appears for respondent Nos.3 to 6.
4. Let reply on merit as well as stay be filed within a period of three weeks.
5. List the case after three weeks.
6. In the meantime, taking into consideration the submission of learned counsel for the petitioner that supply of diesel free of cost is not includable in the value of supply in view of the decision of Uttrakhand High Court in the case of **New Jai Hind Transport Service Vs. Union of India and Ors. (Writ Petition (M/S) No.646/2023)** and also Authority for Advance Ruling GST, Rajasthan in the case of M/s. Sunil Giri and further taking into consideration that we do not find any clause in the agreement that the value of diesel supplied would be deducted from the amount payable to the service provider, the respondent shall not take any coercive steps towards recovery of the amount under the impugned demand till the next date of hearing.
7. Learned counsel for the respondents is at liberty to move application under Article 226(3) of the Constitution of India for vacating stay order.

(SUNIL BENIWAL),J (MANINDRA MOHAN SHRIVASTAVA),CJ