

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

D.B. Civil Writ Petition No. 8678/2025

Avtar Singh And Company, Plot No.56/1, Khairi, Kamptee Road Nagpur, Maharashtra 440026 Through Authorized Signatory Mohammad Adarish Khan S/o Shri Mahanu Khan, Aged About 34 Years, Resident Of Musalmano Ka Mohalla, Village Kanawas, District Churu, Rajasthan, Site In-Charge Of Avtar Singh And Company At Barmer.

-----Petitioner

Versus

1. Union Of India, Through Secretary, Department Of Revenue, Ministry Of Finance, Udhog Bhawan, New Delhi 110001.
2. The Additional Commissioner, Central Goods And Service Tax, G-105, New Industrial Area, Basni, Near Diesel Shed, Jodhpur 342003.

-----Respondents

Connected With

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(s) : Mr. Lokesh Mathur

For Respondent(s) : Mr. Kuldeep Vaishnav
Mr. Harshwardhan Singh for



Mr. Mahaveer Bishnoi, AAG
Mr. Lucky Rajpurohit

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA

HON'BLE MR. JUSTICE BALJINDER SINGH SANDHU

Order

08/12/2025

1. As a last opportunity, four weeks' time is granted to file reply, failing which, the concerned officer in-charge shall remain present before this Court and explain as to why cost should not be imposed on him.
2. List these cases again on 17th January 2026.
3. Interim order, if any, to continue till the next date of hearing.

(BALJINDER SINGH SANDHU),J (SANJEEV PRAKASH SHARMA),ACJ

135-136-pooja/-