

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

D.B. Civil Writ Petition No. 10359/2025

M/s Essel Mining And Industries Limited

-----Petitioner

Versus

The Deputy Commissioner Of State Tax

-----Respondent

Connected With

1. D.B. Civil Writ Petition No. 15089/2024

2. D.B. Civil Writ Petition No. 3943/2025

For Petitioner(s) : Mr. Sanjay Jhanwar, Sr. Advocate
through VC assisted by Mr. Pranav
Bhardwaj

For Respondent(s) : Mr. Mahaveer Bishnoi, AAG
Mr. Kuldeep Vaishnav

**HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MRS. JUSTICE SANGEETA SHARMA**

Order

09/09/2025

1. After hearing learned counsel for the parties and considering that the petitioner has raised a specific preliminary objection regarding the maintainability of the proceedings under Section 74 of the Central Goods and Services Tax Act, 2017, we deem it appropriate to examine the record of the Assessing Officer to ascertain as to how the petitioner's preliminary objection regarding the maintainability of proceedings under Section 74 of the CGST Act has been dealt with.

2. List these cases on 19.09.2025, as prayed by Mr. Bishnoi.

3. Interim order(s) shall continue till then.

(SANGEETA SHARMA),J

(DINESH MEHTA),J