



[CW-6046/2024]

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

D.B. Civil Writ Petition No. 6046/2024

M/s Shree Charbhuja Marmo Mines

-----Petitioner

Versus

Goods And Service Tax Council

-----Respondent

Connected With

1. D.B. Civil Writ Petition No. 1073/2024
2. D.B. Civil Writ Petition No. 1575/2024
3. D.B. Civil Writ Petition No. 2487/2024
4. D.B. Civil Writ Petition No. 3444/2024
5. D.B. Civil Writ Petition No. 3689/2024
6. D.B. Civil Writ Petition No. 4956/2024
7. D.B. Civil Writ Petition No. 4970/2024
8. D.B. Civil Writ Petition No. 5923/2024
9. D.B. Civil Writ Petition No. 5925/2024
10. D.B. Civil Writ Petition No. 5942/2024
11. D.B. Civil Writ Petition No. 5944/2024
12. D.B. Civil Writ Petition No. 5971/2024
13. D.B. Civil Writ Petition No. 6268/2024
14. D.B. Civil Writ Petition No. 7229/2024
15. D.B. Civil Writ Petition No. 9674/2024
16. D.B. Civil Writ Petition No. 9846/2024
17. D.B. Civil Writ Petition No. 9847/2024
18. D.B. Civil Writ Petition No. 9848/2024
19. D.B. Civil Writ Petition No. 10292/2024
20. D.B. Civil Writ Petition No. 12073/2024
21. D.B. Civil Writ Petition No. 11129/2024

For Petitioner(s) : Mr. V. Lakshmi Kumaran Sr. Adv.
through, VC
Mr. Sharad Kothari
Mr. Sujit Ghosh, Sr. Adv. through VC
assisted by Mr. Pushkar Taimni
Mr. Pranjul Mehta
Mr. Bharat Shrimali Adv. through VC

Mr. Mehul Kothari
For Respondent(s) : Mr. Mukesh Rajpurohit, Dy. S.G.
Mr. Mahaveer Bishnoi, AAG
Mr. Rajvendra Saraswat
Mr. Vinay Bhagmar for
Mr. Kuldeep Vaishnav.

HON'BLE MR. JUSTICE SHREE CHANDRASHEKHAR
HON'BLE MR. JUSTICE KULDEEP MATHUR

Order

17/09/2024

It appears that the lead matter "*Hindustan Zinc Limited, Udaipur v. Goods and Service Tax Council & Ors.*": D.B. Civil Writ Petition No.1073/2024 was first listed for hearing before this Court on 25th January 2024. On that day, an interim order was passed by a coordinate Bench of this Court in D.B. Civil Writ Petition No.1073/2024. Thereafter, these matters have been listed for hearing on several occasions. It appears that an application for vacating the order of stay dated 25th January 2024 was filed by the respondent no.1-GST Council. However, as the order dated 26th July 2024 would reflect, this was the understanding at the Bar that these matters led by "*Hindustan Zinc Limited, Udaipur v. Goods and Service Tax Council & Ors.*": D.B. Civil Writ Petition No.1073/2024 shall be finally heard and disposed of instead of hearing the stay vacation petition.

2. Notwithstanding that, the reply has been filed by some of the respondents in writ petition nos.2487/2024; 3444/2024; and 6046/2024.

3. We have therefore started hearing these matters.

4. Mr. V. Lakshmi Kumaran, the learned senior counsel appears for the petitioner in D.B. Civil Writ Petition No.3444/2024. The short ground raised on behalf of the petitioner is that at the time when the second extension order was issued vide notification dated 31st March 2023 there was no force majeure and, therefore, the powers under proviso to section 168A of the Goods and Service Tax Act, 2017 could not have been exercised by the competent authority; for the financial year 2017-18. To challenge the notification dated 28th December 2023 an additional plea has been raised by the petitioner that there is no recommendation by the GST Council.

5. For further hearing, post these matters tomorrow i.e. on 18th September 2024.

6. A copy of this order be placed on each file.

(KULDEEP MATHUR),J

(SHREE CHANDRASHEKHAR),J