

HIGH COURT OF JUDICATURE FOR RAJASTHAN
JODHPUR

D.B. Civil Writ Petition No. 11860/2025

M/s Sante Triumph Llp
-----Petitioner
Versus
State Of Rajasthan & Ors.
-----Respondents

Connected With
D.B. Civil Writ Petition No. 6961/2023
M/s Reliance Chemotax Industries Ltd.
-----Petitioner
Versus
Union Of India & Ors.
-----Respondents

For Petitioner	:	Mr. Rajesh Joshi, Sr. Advocate with Mr. Prateek Gattani
For Respondents	:	Mr. Mahaveer Bishnoi, AAG. Mr. Rajvendra Saraswat. Mr. Rishabh Dadhich.

HON'BLE THE CHIEF JUSTICE MR. K.R. SHRIRAM
HON'BLE MR. JUSTICE SANDEEP TANEJA

Order

21/08/2025

1. Counsel for petitioners states that at this point of time his instructions are not to press validity of provisions of Rule 96B of the CGST Rules. He presses only ground that it is impermissible for an auditor to be also an adjudicating authority and that issue has been settled by various High Courts.
2. Mr. Bishnoi states that he has an advance copy and some time be given to take instructions.

3. Mr. Joshi states that he shall also hand over compilation of judgments to Mr. Bishnoi in support of petitioners' case so that Mr. Bishnoi takes instructions.

4. Stand over to 4th September 2025.

(SANDEEP TANEJA),J

(K.R. SHRIRAM),CJ

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