

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

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

M/s Essel Mining And Industries Limited, D-07 Shastri Nagar, Jodhpur, Rajasthan, 342003, Through Its Authorised Signatory Shri Kavish Chadha, Aged About 41 Years, S/o Charanjeet Lal Chadha, R/o E301, Insignia Chs, Kalina, Santacruz East Mumbai, Mumbai, Mumbai Suburban, Maharashtra, 400098.

-----Petitioner

Versus

1. The Deputy Commissioner Of State Tax, Commercial Taxes Department, Circle-B, Jodhpur-Ii, Room No. 328, Kar Bhwan, Collectorate Campus, paota, Jodhpur, Rajasthan.
2. State Of Rajasthan, Through The Finance Secretary (Revenue), Finance Department, Government Of Rajasthan, 1St Floor, Main Building, Government Secretariat, Janpath, Jaipur, Rajasthan 302005
3. Union Of India, Through The Revenue Secretary, Ministry Of Finance, North Block, New Delhi-110001
4. Central Board Of Indirect Taxes And Customs, Through Its Chairperson, Department Of Revenue, North Block, New Delhi - 110001
5. The Goods And Service Tax Council (Gst Council), Office Of The Gst Council, Secretariat, 5Th Floor, Tower Ii, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110001, Through Its Chairperson

-----Respondents

For Petitioner(s)	:	Mr. Sanjay Jhanwar, Sr. Advocate through VC, assisted by Mr. Pushkar Taimini, Mr. Dhruv Gehlot
For Respondent(s)	:	Mr. Mahaveer Bishnoi, AAG Mr. Mukesh Rajpurohit, Dy.S.G. Mr. Kuldeep Vaishnav

**HON'BLE CHIEF JUSTICE MR. MANINDRA MOHAN SHRIVASTAVA
HON'BLE MS. JUSTICE REKHA BORANA**

Order

16/12/2024

Heard.

Learned counsel for the respondents pray for further time to file reply.

Learned counsel for the petitioner submits that this Court has been passing interim orders in the matter of challenge to notification dated 31.03.2023 extending the time for issuance of order under Section 73 of the Central Goods and Service Tax Act, 2017.

The respondents are granted further time of three weeks to file reply.

List after three weeks.

Till the next date of hearing, taking into consideration orders passed in the other cases including D.B. Civil Writ Petition No.3235/2024 (M/s Srf Limited Vs. State of Rajasthan & Ors.) pending before the Bench at Jaipur passed on 22.11.2024, it is directed that the respondents shall not take any coercive action pursuant to the impugned order subject to 10% pre-deposit as required under Section 107 of the Central Goods and Services Tax Act, 2017 within a period of six weeks from today.

The respondents shall be at liberty to apply for vacating the stay.

(REKHA BORANA),J

(MANINDRA MOHAN SHRIVASTAVA),CJ

180-pooja/-