

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 1225/2023

Perto India Private Limited

-----Petitioner

Versus

Joint Commissioner

-----Respondent

For Petitioner(s) : Mr. Anuroop Singhi with
Mr. Ranjan Mehta &
Mr. Bhaskar Agarwal

HON'BLE THE CHIEF JUSTICE MR. PANKAJ MITHAL
HON'BLE MRS. JUSTICE SHUBHA MEHTA

Order

19/01/2023

The petitioner has been served with a show cause notice dated 17.10.2022 on the ground that it has wrongly taken inadmissible CENVAT Credit for the period 21.05.2013 to 21.05.2014 under the CENVAT Credit Rules, 2004.

The submission of Mr. Anuroop Singhi, learned counsel for the petitioner is that such an objection cannot be taken under CGST Act, that too after such a long period of time, as it is barred by time and if necessary, could have been only under the then existing laws i.e. the Central Excise Act and CENVAT Credit Rules, which are no longer in existence.

Issue notice to the respondents by registered post, returnable within six weeks.

List for admission/final disposal immediately thereafter.

Until further orders of the Court, the operation of the impugned show cause notice dated 17.10.2022 shall remain in abeyance.

(SHUBHA MEHTA),J

(PANKAJ MITHAL),CJ