

  
**HIGH COURT OF JUDICATURE FOR RAJASTHAN**  
**BENCH AT JAIPUR**

D.B. Civil Writ Petition No. 1493/2024

M/s. Rahul Agricom Company

-----Petitioner

Versus

Union Of India

-----Respondent

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|                   |   |                  |
|-------------------|---|------------------|
| For Petitioner(s) | : | Mr. Pankaj Ghiya |
| For Respondent(s) | : |                  |

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**HON'BLE MR. JUSTICE AVNEESH JHINGAN**  
**HON'BLE MRS. JUSTICE SHUBHA MEHTA**

**Order**

**01/02/2024**

Learned counsel for the petitioner seeks time to assist the Court, for challenging the *vires* of Section 107(4) of Central Goods and Services Tax Act *ultra vires* in view of the settled grounds available for challenging the *vires* of the provision.

Put up on 28.02.2024.

**(SHUBHA MEHTA),J**

**(AVNEESH JHINGAN),J**