HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 2209/2023

M/s Abhishek Industries, through its Partner Mr. Aakash S/o Pawan Sharma, R/o House No. 547, Dalan Pana Bapora (24), Biwani, Haryana 127111.

----Petitioner

Versus

1. Chief Commissioner of State Tax, Commercial Taxes Department Kar Bhawan Jaipur
2. The Joint Commissioner State Tax, 498M-387 Indra Nagar Jhunjhunu Rajasthan 333001
3. Deputy Commissioner (State Tax), 498M-387, Indra Nagar Jhunjhunu Rajasthan 333001.

----Respondents

For Petitioner(s)	:	Mr.Jatin Harjai, Adv. (through VC) with Ms.Jayshree Kothari & Mr.Mohit Kumar Soni
For Respondent(s)	:	Mr.Kartikeya Sharma, Adv. for Mr.Sandeep Taneja, AAG.

HON'BLE MR. JUSTICE AVNEESH JHINGAN
HON'BLE MR. JUSTICE ANAND SHARMA

<u>Order</u>

<u>30/05/2025</u>

<u>IA No.1/2023:-</u>

1. This application was filed in the year 2023 seeking extension of time for compliance of order passed by this Court dated 09.03.2023 wherein the following order was passed:-

> “None has appeared for the respondents.
> No reply has been filed till date.
> Learned counsel for the petitioner would submit that even though, the petitioner has already paid the tax amount, a notice has been issued on 23.01.2023 initiating recovery proceedings.
> Allegation against the petitioner was that the petitioner is not discharging the liability for payment of interest and penalty of approximately

Rs.58 lakhs. It is however argued that petitioner has only prayed for some time from the authorities.

Considering the submission of learned counsel for the petitioner and also considering that there is no representation from the respondents and no reply has been filed, we are of the opinion that in case the petitioner submits an undertaking within 10 days from today before the concerned authority for payment of entire amount of interest and penalty within a period of 30 days, no coercive action towards recovery shall be taken against the petitioner pursuant to notice dated 23.01.2023.

List this case after four weeks."

2. Learned counsel for the petitioner submits that he has no instruction as to whether the order is complied with or not till date.

3. In view of the above, the application seeking extension of time for compliance of order dated 09.03.2023 is dismissed.

4. The respondents shall be at liberty to proceed in accordance with law in case there is non-compliance of order dated 09.03.2023.

(ANAND SHARMA),J **(AVNEESH JHINGAN),J**

DIVYA /63