

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Custom Appeal No. 4/2025

M/s JLC Electromet Private Limited

----Appellant

Versus

Commissioner (Appeals)

----Respondent

For Appellant(s) : Ms. Shardha Agarwal with
Mr. Aryan Singh Chauhan

For Respondent(s) :

HON'BLE MR. JUSTICE AVNEESH JHINGAN

HON'BLE MR. JUSTICE MANEESH SHARMA

Order

27/03/2025

Admitted on following substantial question of law:-

"1. Whether the Customs Tariff Act, 1975 Act provides for levy of interest on IGST paid under Section 3(7) on import of goods before 16.08.2024?

2. Whether the levy of interest on IGST paid under Section 3(7) on import of goods is governed by Section 50 of the CGST Act."

Issue notice to the respondent, returnable on 26.05.2025.

(MANEESH SHARMA),J

(AVNEESH JHINGAN),J