

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 8249/2019

M/s Shree Stone Udhyog

----Petitioner

Versus

Government Of India

----Respondent

For Petitioner(s) : Mr. Mohit Khandelwal

For Respondent(s) :

HON'BLE MR. JUSTICE MANINDRA MOHAN SHRIVASTAVA
HON'BLE MRS. JUSTICE SHUBHA MEHTA

Order

04/11/2023

Heard.

As the respondents are to be represented by the Additional Solicitor General and the Advocate General, let a copy of petition alongwith annexures be supplied in the office of the Additional Solicitor General of India and Advocate General within a week from today.

On submission of acknowledgment of receipt, service of notice on respondent shall be treated as complete.

Registry shall publish the name of the Additional Solicitor General of India and Advocate General in the cause-list on the next date of hearing including the name of Mr. R.P. Singh, Additional Advocate General, who usually represents the Department of Finance, Government of Rajasthan.

The respondent shall file their appropriate response to the petitioner's arguments that while laying down a scheme for refund of late fee to defaulter of higher degree in the matter of

submission of return of GSTR-3B, those who are defaulters of lower degree having filed GSTR-3B though belatedly, but earlier these defaulters benefited under impugned circulars, the benefit of refund of lower fee has not been extended.

List the case on 05.12.2023.

(SHUBHA MEHTA),J

(MANINDRA MOHAN SHRIVASTAVA),J

LAKSHYA SHARMA /14