

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

S.B. Civil Writ Petition No. 8436/2021

M/s Swastik Udyog & Anr.

-----Petitioners

Versus

Union Of India & ors

-----Respondents

For Petitioner(s) : Mr. Mohit Khandelwal

For Respondent(s) :

HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA

Order

12/08/2021

Learned counsel for the petitioners submits that the GST Appellate Tribunal has not yet been constituted. Learned counsel further submits that the order passed by the Appellate Authority in appeal has reversed the order passed by the Assistant Commissioner, CGST in favour of the petitioners. Learned counsel relies on the order passed by this Court in SBCWP No.6135/2021 **M/s Yutaka Autoparts India Pvt. Ltd. Vs. The Joint Commissioner State Tax, Anti-Evasion**, wherein this Court noticed that the Tribunal was not constituted and granted an ad interim injunction.

Issue notice of the writ petition as well as stay application, returnable within six weeks.

In the meanwhile, the respondents are restrained from taking steps for recovery of the penalty as directed by the Additional Commissioner (Appeals), CGST, Jaipur till further orders.

(SANJEEV PRAKASH SHARMA),J