

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

S.B. Civil Review Petition No. 25/2025

Shree Cement Limited,
-----Petitioner

Versus

Assistant Commissioner,
-----Respondent

Connected With

S.B. Civil Review Petition No. 24/2025

Shree Cement Limited
-----Petitioner

Versus

Assistant Commissioner,
-----Respondent

S.B. Civil Review Petition No. 26/2025

Shree Cement Limited,
-----Petitioner

Versus

Assistant Commissioner,
-----Respondent

For Petitioner(s)	:	Mr. Anant Kasliwal, Senior Advocate with Mr. Vaibhab, Mr. Shashank, Mr. Raghav Krishnatri and Mr. Arjun Parashar
For Respondent(s)	:	

HON'BLE MR. JUSTICE ASHOK KUMAR JAIN
Order

07/01/2026

1. Considered submission of learned counsel for petitioner and perused the material placed on record.
2. Instant review petitions are preferred from order dated 03.01.2025 in STR Nos.153/2024, 155/2024 and 157/2024.
3. The Office has pointed out a delay of 148 days and considered the CMCC filed in each of the petition and same are allowed and delay is condoned. In one of the case, Office has pointed out a defect, therefore, same is ignored and overruled.

4. Learned counsel for petitioner submits that this Hon'ble Court has considered the judgment in case of **Uma Polymers Ltd. Vs. State of Rajasthan and Ors.: S.B. Civil Writ Petition No.10230/2009** decided by a Coordinate Bench at Principal Seat, Jodhpur, but the judgment is challenged before the Division Bench and same is pending consideration before Hon'ble Division Bench of this Court at Principal Seat, Jodhpur. He also submits that the matter is likely to be taken up during last week of January, 2026. He also submits that the petitioner is fully entitled to claim input credit under the RIPS-2003 and for seven years, he has already avail this benefit under the said scheme, but after reopening of the matter, the petitioner was constraint to file legal proceedings and ultimately, the matter has been filed before this Hon'ble Court, which was decided in light of case of **Uma Polymers Ltd. Vs. State of Rajasthan (supra)**, not attained finality.

5. Learned counsel has further submits that the petitioner has raised identical issue by filing other STRs and same were admitted by this Court and still pending consideration before this Court. He further submits that the substantial questions of law on which some of the STRs were admitted by this Court, has already been reproduced, therefore, the order requires re-consideration by this Hon'ble Court.

6. Having considered and taken note of the submission, it is appropriate to fix this matter for final disposal on 23.02.2026.

(ASHOK KUMAR JAIN),J