

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 11921/2024

Sumetco Alloys Private Limited, G-740, Riico Industrial Area, Bhiwadi, Alwar, Rajasthan, 301019 Through Its Authorized Signatory Priyanka Bhandari S/o Nirmal Kumar Bhandari, Aged 39 Years, R/o A-1/170, 2Nd Floor, Paschim Vihar, Delhi-110063 Working As Managing Director.

-----Petitioner

Versus

1. Deputy Commissioner, State Tax, Circle-A, Bhiwadi, Kar Bhawan, Uit Sector-6, Bhiwadi-301019.
2. Joint Commissioner, Circle-C, Enforcement Wing-Iii, Kar Bhawan, Ambedkar Circle, jaipur-302005.
3. State Of Rajasthan, Through Chief Commissioner, State Tax , Rajasthan, State Taxes Department, Kar Bhawan, Ambedkar Circle, Jaipur-302005.
4. Union Of India, Through The Revenue Secretary, Department Of Revenue, Ministry Of Finance, North Block, New Delhi-110001

-----Respondents

Connected With

D.B. Civil Writ Petition No. 18672/2024

Sitevi Infraprojects Private Limited, Having Its Registered Office At Plot No. 225, Gate No. 5 Rajat Garh Colony, Bundi, Rajasthan - 323001 Through Its Authorised Representative Mr. Kuldeep Singh Sainani

-----Petitioner

Versus

1. Union Of India, Through The Secretary, Department Of Revenue, Ministry Of Finance, North Block, New Delhi-110001.
2. Additional Director General, Directorate General Of Gst Intelligence, Gurugram Zonal Unit, Plot No. 44, Sector-32, Gurugram-122001.
3. Joint Director, Directorate General Of Gst Intelligence, Gurugram Zonal Unit, Plot No. 44, Sector-32, Gurugram-122001.

4. State Of Rajasthan, Through The Finance Secretary, Finance Department, 1St Floor, Main Building, Government Secretariat, Janpath, Jaipur-302005.
5. Commissioner, Commercial Taxes Department, Kar Bhawan, Ambdekar Circle, Japiur, Rajasthan-302005.
6. Deputy Commissioner, State Tax, Commercial Tax Department, Ward-Cto/ac, Circle-Bundi (Raj.), Near Bus Stand, Near Ekkhambhekichhatri, Bundi-323001.

----Respondents

For Petitioner(s)	:	Mr. Amit Milani, Advocate. Ms. Priyamvada, Advocate. Mr. Sakshya Jain, Advocate. Ms. Kashni, Advocate. Ms. Priyanka Singal, Advocate.
For Respondent(s)	:	Ms. Mahi Yadav, Additional Advocate General. Mr. Kinshuk Jain, Senior Standing Counsel.

HON'BLE MR. JUSTICE INDERJEET SINGH
HON'BLE MR. JUSTICE RAVI CHIRANIA
Order

24/02/2026

Counsel for the respondents submits that as per Sub-Rule 3 of Rules 86A of CGST Act, 2017, blocking of Electronic Credit Ledger is only for a period of one year and that period has already expired. Counsel further submits that the present writ petition has become infructuous in view of the changed circumstances.

Counsel for the petitioner has not disputed the position of law.

In that view of the matter, this writ petition is disposed of with liberty to the petitioner to take appropriate remedy if need so arises in future in accordance with law.

(RAVI CHIRANIA),J

(INDERJEET SINGH),J