

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 11953/2025

M/s Energy Efficiency Services Limited

-----Petitioner

Versus

The Union Of India & Ors.

-----Respondents

For Petitioner(s) : Mr. Parikshit Singh Shekhawat, Adv.
with Mr. Deepak Agarwal, Adv.
through VC

For Respondent(s) :

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE BALJINDER SINGH SANDHU

Order

03/11/2025

Learned counsel for the petitioner submits that the respondents have issued notices thrice for the same financial year 2018-2019. Petitioner could not file the reply to the first notice, however, to the second notice the reply was filed along with objections for issuing of second notice while the first was pending. On the said basis, the second notice was dropped.

However, considering that reply has not been filed relating to the first notice, the authorities passed ex parte order and imposed total amount of Rs.8,64,09,923/- towards tax, along with Rs.9,33,22,718/- towards interest and Rs.86,40,989/- towards penalty.

Learned counsel further submits that Rs.5,00,00,000/- have been deducted and it is a Government of India undertaking. The respondents ought to have taken into consideration the facts of reply to second notice before passing of the order.



[CW-11953/2025]

Issue notice to the respondents, returnable by 04.12.2025.

In the meantime, the petitioner shall deposit the principal amount and penalty without interest.

(BALJINDER SINGH SANDHU),J

(SANJEEV PRAKASH SHARMA),ACTING CJ

HEENA/DIKSHA/07