

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 11953/2025
URN: CW / 26926U / 2025

M/s Energy Efficiency Services Limited, (A Government Of India Enterprise) Having Its Principal Place Of Business At Second Floor, NBCC Centre, Sahkar Marg, Jaipur, Rajasthan - 302007 Through Its Authorized Representative Mr. Sumit Kumar Sharma, Officer (Finance), R/o 1/9488, Gali No. 07, West Rohtash Nagar, Shahdara, North East Delhi, Delhi -110032. -----Petitioner

Versus

1. The Union Of India, Through Finance Secretary, North Block, Central Secretariat, New Delhi- 110001.
2. The State Of Rajasthan, Through Secretary, Department Of Commercial Taxes, Government Of Rajasthan, Secretariat, Jaipur, Rajasthan.
3. The Deputy Commissioner, Circle- I, Jaipur III Room Number 429, Zonal Kar Bhawan, Jhalana, Jaipur, Rajasthan - 302007 -----Respondents

For Petitioner(s)	:	Ms. Parikshit Singh Shekhawat
For Respondent(s)	:	Ms. Mahi Yadav, AAG Ms. Chelsi Agarwal Mr. Yuvraj Singh Rajawat

HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE MANEESH SHARMA
Order

14/07/2026

1. The petitioner herein seeks quashing of the show cause notice dated 11.12.2023, which led to the passing of the Order-in-Original dated 28.03.2024, as well as setting aside of the impugned demand of Rs. 18,83,73,630/-, *inter alia*, alleging that the same is in gross violation of the principles of natural justice, as no personal hearing was accorded to the petitioner by the competent authority before proceeding in the matter.
2. It is also alleged that even the show cause notice was not served upon the petitioner-Company and, thus, it was left

completely nonplussed to defend itself in respect of the impugned demand.

3. At the very outset, learned counsel appearing for respondent Nos. 2 and 3 submits that she is under instructions to state that the competent authority of the State shall accord a personal hearing to the petitioner-Company on an assigned date and shall pass fresh orders thereafter.

4. In view of the aforesaid statement, no further proceedings are warranted before this Court. The matter is remanded back to respondent No. 3, who has passed the impugned order, and it is expected of him to grant a personal hearing to the petitioner in terms of the statement, *ibid*, made by the learned counsel. The petitioner shall cause appearance through its representative before respondent No. 3 within a period of 30 days from today, and thereafter, on an appropriate date, the personal hearing shall be accorded by the competent authority, who shall proceed further in the matter in accordance with law.

5. Since the matter has been remanded back for passing fresh orders after according a personal hearing, in the premise, the impugned Order-in-Original dated 28.03.2024 is set aside with liberty to pass fresh orders as above.

6. Accordingly, the instant writ petition stands disposed of.

7. All pending application(s) also stand disposed of.

(MANEESH SHARMA),J

(ARUN MONGA),J