

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 12485/2025

CNR: RJHC020703852025 | URN: CW / 28198U / 2025

M/s U P State Construction And Infrastructure

-----Petitioner

Versus

Chief Commissioner of State Tax

-----Respondent

For Petitioner(s)	:	Mr. Jatin Harjai (through VC) Mr. Ms. Nikshubha Sharma
For Respondent(s)	:	Ms. Mahi Yadav, AAG with Ms. Chelsi Agarwal Ms. Jaya Pathak Mr. Sandeep Pathak

HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE ASHUTOSH KUMAR

Order

04/08/2026

1. Learned counsel for the petitioner raises an objection that vires of notification dated Notification No. 09/2023 Central tax dated 31.03.2023, Notification No. F12 (11) FD/Tax/2023-07 dated 01.04.2023, Notification No. 56/2023 Central tax, dated 28.12.2023 and Notification No. F.12 (1) FD/Tax/2024-68 dated 01.01.2024 is already under adjudication before the Hon'ble Supreme Court of India in SLP no. 4240/2025 and instant writ petition is since directed against the same notifications, it be, therefore dismissed.

2. Confronted with the aforesaid, learned counsel for the petitioner states that he does not wish the vires, as above, he has otherwise got a good case.

3. However, learned counsel for the petitioner seeks a short accommodation to argue through physical mode as he has today joined the proceedings through video conferencing.

3. At his request, post this matter on 14.08.2026.

(ASHUTOSH KUMAR),J

(ARUN MONGA),J

58/Tushar/Prateek