

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 13984/2019

Otis Elevator Company (India) Ltd.

-----Petitioner

Versus

Union Of India

-----Respondent

Connected With

1. D.B. Civil Writ Petition No. 14817/2022
2. D.B. Civil Writ Petition No. 14819/2022
3. D.B. Civil Writ Petition No. 14820/2022

For Petitioner(s)	:	Mr. Naresh Thacker with Mr. Parth Pareek, Mr. Daksh Pareek & Mr. Arjun Singh
For Respondent(s)	:	Mr. Sandeep Taneja, AAG with Ms. Kinjal Surana, AGC Mr. Sanjay Mehla (for U.O.I.) with Ms. Sunita Mehla

HON'BLE MR. JUSTICE AVNEESH JHINGAN
HON'BLE MR. JUSTICE MANEESH SHARMA

Order

03/03/2025

1. These petitions were pending challenging the re-assessment order passed in pursuance to directions of this Court. The petitioner has a remedy of appeal but has not availed it on the ground that prima facie it would be established that levy of tax is without jurisdiction.
2. At this stage, no case is made out to continue the blanket protection granted against recovery of the demand by coercive measure. The orders are modified to the extent that the petitioner shall deposit 10% of the disputed tax amount as per the requisite

of Section 82(3) of the Value Added Tax Act, 2005 within six weeks.

3. It is clarified that issue of maintainability of writ is kept open.
4. Put up after six weeks for hearing.

(MANEESH SHARMA),J

(AVNEESH JHINGAN),J

RIYA/20-23