


HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 15693/2023

M/s HCL Infosystems Limited

----Petitioner

Versus

The Commissioner & Anr.

----Respondents

For Petitioner(s) : Mr. Rohan Shah, Sr. Adv. through VC
Mr. Rahul Lakhwani
Mr. Aditya Sharma

For Respondent(s) : Ms. Mahi Yadav, AAG assisted by
Mr. Rohan Mittal
Ms. Chelsi Agarwal
Mr. Ayush Jain
Shri Bhawani Shankar Joshi (Joint
Commissioner, EW), OIC

HON'BLE MR. JUSTICE MAHENDAR KUMAR GOYAL
HON'BLE MR. JUSTICE BHUWAN GOYAL

Order

09/04/2026

A Coordinate Bench of this Court has, while disposing of the D.B. Civil Writ Petition No. 13368/2021, vide its order dated 24.03.2023, made following observations:-

“Before parting with the matter, we would observe that unless there is stay on the order passed by the Second Appellate Authority, the respondents would be obliged to execute the same and make necessary refund.”

On 25.02.2026, this Court observed that since, despite opportunity, learned Additional Advocate General for the respondents was not able to convince the Court that the refund has been withheld on account of any interim order passed by this Court, the action/inaction on part of the respondents amounts to

contempt of this Court. Learned Additional Advocate General for the respondents prayed for and was granted time to complete her instructions.

Today, except making a submission that the revision petition is pending before a learned Single Judge of this Court against the order of the Second Appellate Authority, she has no explanation to offer for non-refund.

Indisputably, there is no stay on the order passed by the Second Appellate Authority. In view thereof, the respondents were obliged to make compliance of the order dated 24.03.2023. More than three years have lapsed since the order was passed.

On the face of it, action/inaction of the respondents amounts to contempt of Court. Therefore, the respondents are directed to remain present in the Court on next date.

List the matter tomorrow i.e. on 10.04.2026 as prayed.

(BHUWAN GOYAL),J

(MAHENDAR KUMAR GOYAL),J