

  
**HIGH COURT OF JUDICATURE FOR RAJASTHAN**  
**BENCH AT JAIPUR**

D.B. Civil Writ Petition No. 14820/2022

Otis Elevator Company (India) Ltd.

-----Petitioner

Versus

Union Of India

-----Respondent

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For Petitioner(s) : Mr. Parth Parikh, Mr. Daksh Pareek  
Mr. Arjun Singh

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**HON'BLE THE CHIEF JUSTICE MR. PANKAJ MITHAL**  
**HON'BLE MRS. JUSTICE SHUBHA MEHTA**  
**Order**

**06/01/2023**

In challenging the assessment order passed under the Rajasthan VAT Act, the submission of learned counsel for the petitioner is that in respect of the inter-state transaction in question, the petitioner has already paid central sales tax and that the provisions of the Rajasthan VAT Act are subject to the Central Sales Tax Act and as such, the Assessing Officer could not have passed the impugned assessment order, which is patently without jurisdiction.

Issue notice to the respondents by registered post, returnable within six weeks.

List for admission/final disposal immediately thereafter.

Until further orders of this Court, the respondents shall not take any coercive steps to realize any tax from the petitioner pursuant to the impugned order dated 07.04.2022 in respect of the Assessment Year 2014-15.

(SHUBHA MEHTA),J

(PANKAJ MITHAL),CJ