

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 16408/2025

M/s Awl Agri Business Limited

----Petitioner

Versus

The Assistant Commissioner

----Respondent

For Petitioner(s)	:	Mr. Sanjay Jhanwar, Sr. Adv. Mr. Rahul Lakhwani Mr. Aditya Sharma Mr. Mihir Jhanwar
For Respondent(s)	:	Mr. Aditya Godara, AAAG with Mr. Rohan Mittal Mr. Vedant Agarwal with Mr. Rajat Sharma

**HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH
SHARMA**

HON'BLE MRS. JUSTICE SANGEETA SHARMA

Order

23/01/2026

1. Issue notice to the respondents.
2. Mr. Vedant Agarwal accepts notice on behalf of the respondent No.1-The Assistant Commissioner, CGST, Kota and Mr. Aditya Godara, AAAG, accepts notice on behalf of the respondent No.2-State.
3. Learned counsel for the respondents shall take instructions whether the claim of refund is governed by the judgment passed by the Gujarat High Court in the case of Ascent Meditech Ltd. Vs. UOI & Ors. (R/Special Civil Application No.18317/2023) which has been affirmed by the Hon'ble Supreme Court in the SLP No. 8134/2025 titled as UOI & Ors. Vs. Ascent Meditech Ltd.



[CW-16408/2025]

4. List the matter again after 15 days.

(SANGEETA SHARMA),J (SANJEEV PRAKASH SHARMA),ACJ

DEEPTA ARORA /17