

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 17163/2024

Larsen And Toubro Ltd.

-----Petitioner

Versus

Union Of India & Ors.

-----Respondent

For Petitioner(s)	:	Mr. Prakash Shah, through V.C. Mr. Y.V. Nandwana on behalf of Mr. H.V. Nandwana
For Respondent(s)	:	Mr. Rajendra Prasad, AG with Ms. Harshita Thakral & Ms. Dhriti Laddha Mr. Sandeep Pathak with Mr. Arnav Singh

HON'BLE THE CHIEF JUSTICE MR. MANINDRA MOHAN SHRIVASTAVA
HON'BLE MR. JUSTICE UMA SHANKER VYAS

Order

29/11/2024

Heard.

Mr. Sandeep Pathak, learned counsel enters appearance and takes notice on behalf of respondents No.1 & 2. Ms. Harshita Thakral, learned counsel enters appearance and takes notice on behalf of the respondents No.3 & 4.

Learned counsel for the petitioner prays that apart from challenge to the validity of the notifications, one of the grounds of challenge in this petition is that the proceedings under Section 73 of the Rajasthan Goods and Services Tax Act, 2017 could not have been initiated against the company which is already amalgamated into other company and, therefore, appropriate interim order may be passed in view of the order dated 25.07.2022 passed by this Court in the case of **Kanha Sweets Limited Vs. Deputy**



**Commissioner of Income Tax- 2022 (8) TMI 142 -
Rajasthan High Court** even though that matter related to
proceedings under Section 148 A of the Income Tax Act.

Learned counsel for the respondents prays for short time to
make submission against this prayer for interim relief.

List the matter in the next week alongwith D.B. Civil Writ
Petition No.16861/2024.

(UMA SHANKER VYAS),J

(MANINDRA MOHAN SHRIVASTAVA),CJ

N.Gandhi-Upendra/7