

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

D.B. Civil Writ Petition No. 18372/2025

M/s Shree Nidhi Enterprises, Through Its Proprietor Shiv Kumar Sharma, Having Its Office Address At 4-K-6, Mahaveer Nagar Iii, Kota Rajasthan, 324005

-----Petitioner

Versus

- 1. The Assistant Commissioner, State Tax, Having Its Office At Ward III, Circle C, Kota Rajasthan, (324005)
- 2. The Additional Commissioner, Office Of Appellate Authority, State Tax, Kota Rajasthan (324005)
- 3. Union Of India, Represented Through Union Secretary, Department Of Revenue, Ministry Of Finance, North Block New Delhi- 110001

-----Respondents

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|-------------------|---|--------------------------------------------------------------------------------------------------------------|
| For Petitioner(s) | : | Mr. Siddharth Chalvarya,<br>Ms. Rohini,<br>Mr. Ankit Kumar for<br>Mr. Prabhansh Sharma<br>Mr. Nagendra Singh |
| For Respondent(s) | : | Mr. Khemchand Sharma<br>Ms. Mahi Yadav, AAG with<br>Mr. Rohan Mittal                                         |

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**HON'BLE MR. JUSTICE INDERJEET SINGH**  
**HON'BLE MR. JUSTICE ASHOK KUMAR JAIN**

**Order**

**21/04/2026**

After arguing for some time, learned counsel for petitioner wants to withdraw this writ petition with liberty to avail alternative remedy available under the law.

In that view of the matter, writ petition is disposed of with liberty as prayed for.

In the event of filing of an appeal before appellate authority, the appellate authority is directed to decide the appeal on merits without raising the objection of limitation.

(ASHOK KUMAR JAIN),J

(INDERJEET SINGH),J

PREETI VALECHA/MONU/210