

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

D.B. Civil Writ Petition No. 20701/2023

Bardia Real Estate Developers Private Limited

-----Petitioner

Versus

Union Of India

-----Respondent

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|                   |   |                                           |
|-------------------|---|-------------------------------------------|
| For Petitioner(s) | : | Mr. Muzafar Iqbal with<br>Ms. Satwika Jha |
| For Respondent(s) | : | Mr. Punit Singhvi                         |

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**HON'BLE MR. JUSTICE ARUN BHANSALI**  
**HON'BLE MR. JUSTICE NARENDRA SINGH DHADDHA**

**Order**

**22/12/2023**

1. Mr. Punit Singhvi, Advocate appears for respondent No.2, 3 and 4.
2. A copy of the writ petition be served on counsel for respondent No.1- Mr. Sandeep Pathak. He may complete his instructions in the matter.
3. Counsel for the petitioner submits that on account of non-constitution of the Appellate Tribunal, the present writ petition has been filed and that the petitioner had already deposited 20% of the demand raised by impugned Assessment order. Further submissions have been made that under the provisions of Section 112 of the GST Act, in case the appeal was filed before the Tribunal and 20% of the tax has been deposited, there would an automatic stay under sub-Section (9) of Section 112 of the Act.
4. Issue notice, issue notice of the stay application.

5. In view of the submissions made and affirmed by counsel for respondents No.2 to 4 that 20% of the demand raised has already been deposited, the respondents shall not take any coercive steps for recovery of rest of the amount till further orders.

6. List this petition on 04.03.2024 alongwith Civil Writ Petition No. 19337/2023.

(NARENDRA SINGH DHADDHA),J

(ARUN BHANSALI),J

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