



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



D.B. Special Appeal Writ No. 60/2019

In

S.B. Civil Writ Petition No.8088/2018

1. The State Of Rajasthan, Through Its Additional Chief Secretary, Finance Department, Government Secretariat, Jaipur.
2. The Commissioner, Commercial Taxes Department, Kar Bhawan, High Court Circle Rajasthan, Jaipur.
3. Assistant Commissioner, Commercial Taxes Department, Anti-Evasion Zone-II, Divisional Kar Bhawan, Jhalana Institutional Area, Jaipur.

----Appellants/Non-Petitioners

Versus

M/s. Rays Power Infra Pvt. Ltd., Registered Office At D-43, Janpath, Shyam Nagar, Jaipur Through Its Chief Financial Officer Shri Rajeev Tiwari S/o Shri Om Prakash Tiwari, Aged About 41 Years

----Non-Appellant/Petitioner

Connected With

D.B. Special Appeal Writ No. 120/2019

In

S.B. Civil Writ Petition No.9795/2018

1. The State Of Rajasthan, Through Its Additional Chief Secretary, Finance Department, Government Secretariat, Jaipur.
2. The Commissioner, Commercial Taxes Department, Kar Bhawan, High Court Circle Rajasthan, Jaipur.
3. Assistant Commissioner, Commercial Taxes Department, Anti-Evasion Zone-II, Divisional Kar Bhawan, Jhalana Institutional Area, Jaipur.

----Appellants/Non-Petitioners

Versus

M/s Rays Power Infra Pvt. Ltd., Registered Office At D-43, Janpath, Shyam Nagar, Jaipur Through Its Chief Financial Officer Shri Rajeev Tiwari S/o Shri Om Prakash Tiwari, Aged About 41



Years.

---Non-appellant/Petitioner

D.B. Special Appeal Writ No. 166/2019

In

S.B. Civil Writ Petition No.9794/2018

1. The State Of Rajasthan, Through Its Additional Chief Secretary, Finance Department, Government Secretariat, Jaipur
2. The Commissioner, Commercial Taxes Department, Kar Bhawan, High Court Circle Rajasthan, Jaipur
3. Assistant Commissioner, Commercial Taxes Department, Anti Evasion Zone-Ii, Divisional Kar Bhawan, Jhalana Institutional Area, Jaipur.

----Appellants/Non-Petitioners

Versus

M/s. Rays Power Infra Pvt. Ltd., Registered Office At D-43, Janpath, Shyam Nagar, Jaipur, Through Its Chief Financial Officer Shri Rajeev Tiwari S/o Shri Om Prakash Tiwari, Aged About 41 Years.

----Non-Appellant/Petitioner

D.B. Special Appeal Writ No. 229/2019

In

S.B. Civil Writ Petition No.9797/2018

1. The State Of Rajasthan, Through Its Additional Chief Secretary, Finance Department, Government Secretariat, Jaipur.
2. The Commissioner, Commercial Taxes Department, Kar Bhawan, High Court Circle Rajasthan, Jaipur.
3. Assistant Commissioner, Commercial Taxes Department, Anti-Evasion Zone-Ii, Divisional Kar Bhawan, Jhalana Institutional Area, Jaipur.

----Appellants/Non-Petitioners

Versus

M/s Rays Power Infra Pvt. Ltd., Registered Office At D-43, Janpath, Shyam Nagar, Jaipur Through Its Chief Financial Officer Shri Rajeev Tiwari S/o Shri Om Prakash Tiwari, Aged About 41 Years.



----Non-Appellant/Petitioner

D.B. Special Appeal Writ No. 240/2019

In

S.B. Civil Writ Petition No.9798/2018

1. The State Of Rajasthan, Through Its Additional Chief Secretary, Finance Department, Government Secretariat, Jaipur
2. The Commissioner, Commercial Taxes Department, Kar Bhawan, High Court Circle Rajasthan, Jaipur
3. Assistant Commissioner, Commercial Taxes Department, Anti Evasion Zone-Ii, Divisional Kar Bhawan, Jhalana Institutional Area, Jaipur

----Appellants/Non-Petitioners

Versus

M/s. Rays Power Infra Pvt. Ltd., Registered Office At D-43, Janpath, Shyam Nagar, Jaipur Through Its Chief Financial Officer Shri Rajeev Tiwari S/o Shri Om Prakash Tiwari, Aged About 41 Years.

----Non-Appellant/Petitioner

D.B. Special Appeal Writ No. 413/2019

In

S.B. Civil Writ Petition No.9796/2018

1. The State Of Rajasthan, Through Its Additional Chief Secretary, Finance Department Government Secretariat, Jaipur
2. The Commissioner, Commercial Taxes Department Kar Bhawan, High Court Circle, Rajasthan, Jaipur.
3. Assistant Commissioner, Commercial Taxes Department Anti Evasion Zone Ii, Divisional Kar Bhawan, Jhalana Institutional Area, Jaipur.

----Appellants/Non-Petitioners

Versus

M/s Rays Power Infra Pvt Ltd, Registered Office At D 43, Janpath, Shyam Nagar, Jaipur Through Its Chief Financial Officer Shri Rajeev Tiwari S/o Shri Om Prakash Tiwari, Aged About 41 Years.

----Non-Appellant/Petitioner

For Appellant(s) : None Present



For Respondent(s) : None Present

HON'BLE MR. JUSTICE MAHENDAR KUMAR GOYAL
HON'BLE MR. JUSTICE SAMEER JAIN

Order

24/02/2026

On 06.01.2026, this Court passed the following order:

“None for the parties even in second round. However, in the interest of justice, they are granted one more opportunity to present their respective case.

List the matters after four weeks.”

On next date, i.e., 06.02.2026, following order was passed:

“None for the petitioners even in second round. None had appeared on their behalf on last date as well, i.e., 06.01.2026. However, in the interest of justice, they are granted last opportunity to present their case.

List the matters on 11.02.2026 as prayed.”

Again, on 11.02.2026, none appeared for the appellants.

Today also, none appears for the appellants.

In view thereof, these special appeals are dismissed for non-prosecution.

Pending application(s), if any, also stands disposed of accordingly.

(SAMEER JAIN),J

(MAHENDAR KUMAR GOYAL),J